



**HANDBOOK**  
**ON**  
**PAY & ALLOWANCES**  
**(OFFICERS OF THE INDIAN ARMY)**

**2023**

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**Dedicated to  
All the Officers of  
Indian Army**



## *Preface....*

We live in changing times. The past few years have been truly a time of enormous changes. The world has shrunk into one big global village and the impact on our lives is fairly palpable. Rapid-fire communication facilities have rendered a whole range of past wisdom and practices rather anachronistic. We are caught in a cleft-stick. While we would like to leverage all such technologies available to our advantage - to value-add in our workplace and render a better customer service - we cannot suddenly break away from the past. These are thus trying times - time to adjust, to reinvent, and deliver within the confines of governmental codes and manuals. The equilibrium should not, and cannot, be disturbed, though it necessarily has to stay dynamic.

We have endeavoured to stay connected with the changing times through our website [www.pcdaopune.gov.in](http://www.pcdaopune.gov.in) . Over the years we have added many features to our website such as Pay calculator on promotion, online requisition for TA/DA advance, three tier grievance redressal mechanism, FAQ's on all the subject related to Pay and Allowances and Travelling allowance, forms for downloading. We have also given login facility to our Website through which the Army Officer can view his/her Outstanding Advances, Status of DO Part II Orders, Payment Details, Download DSOP Fund Statement, Download Form 16, Submit DSOP Withdrawal Claim, Notify Change in DSOP Subscription, submit declaration of Savings for Income Tax calculation, Encashment of Leave on LTC, Option for Income Tax Regime

The present 12<sup>th</sup> edition of the Handbook on Pay and Allowances & Travelling Allowance (Officers of the Army) 2023 is drawn up against this background. It is intended as a convenient and handy reference book of existing orders and instructions concerning matters on Pay and Allowances & TA/DA/LTC. This edition is a fully revised and modified version and incorporates all the latest orders of 7<sup>th</sup> CPC and is up-to-date. It has been our sincere effort to make the handbook as simple as possible, whereby the officer can understand the provisions of different orders as well as instructions on the subject. We have included a list of Do's and

## **Handbook on Pay & Allowances - 2023**

Don'ts that the officer may please see before taking action on any issue. I would urge upon all the officers to scrupulously follow these Do's and Don'ts.

This handbook is only a classified summary of orders for general information of Army Officers and does not pretend to take the place of the books of regulations or other basic orders. It should not, therefore, be quoted as an authority when references are made or claims preferred by the officers to the Office of the PCDA (O) or to another authority while making representation on above matters.

We welcome suggestions, if any, for improvement of this publication.



**(S. K. Singh)**

**Principal Controller of Defence Accounts (Officers)**

Place : Pune

Dated : 31<sup>st</sup> March 2023

# INDEX

Ch.No.	Subject	Page No.
1.	Organisation and Functions of PCDA(O)	1
2.	General Information on Pay Accounting System	4
	Correspondence with PCDA(O)	5
	Do's and Don'ts for Army officers	7
3.	Important Orders On Personal And Service Matters On Various Subjects	11
4.	Commencement of Pay	15
	Newly commissioned officers on grant of first commission	15
	Pay of Trainees in Service Training Institutions	16
	Pay and Allowances of officers taken Prisoners of War	17
5.	Increments of Pay	18
	Increase in Pay on Promotion	19
	Special Increments for Excellence in sports	19
6.	Promotions	23
	Substantive Promotion	23
	In-situ Promotion	28
7	Ages of Retirement	30
8	Leave	34
	Casual Leave	35
	Special Casual Leave	36
	Annual Leave	39
	Furlough Leave	43
	Sick Leave	44
	Sick List Concession	45
	Terminal Leave	46
	Maternity Leave	47
	Child Care Leave for Female and Single Male Officers	48
	Child Adoption Leave	50
	Paternity Leave on birth of a child	51
	Paternity Leave on Adoption of Child	51
	Study Leave	51
	Ex-India Leave	57
	Regularisation of irregular grant of leave	57

Ch.No.	Subject	Page No.
	Overstayal of leave	58
	Encashment of leave	58
	Encashment of leave on LTC	60
9	Joining Time	64
10	Gallantry Awards	68
11	Gazette Notifications on Substantive/ Quasi-Substantive Promotion - AFL Cell	71
12	Attachments	74
	Penal Deductions	76
	Payment of Maintenance Allowance	76
13	Pay and Allowances under Seventh Pay Commission Orders	77
14	Additions to Pay	105
	Qualification Allowance	105
	Qualification Grant	105
	Technical Allowance	106
	Specialist Allowance	112
	Post Graduate Allowance	114
	Flying Allowance	115
	Test Pilot Allowance	117
	Flight Test Engineer Allowance	117
	Parachute Allowance	118
	Para Reserve Allowance	120
	Para Jump Instructor Allowance	121
	Special Force Allowance	121
	Official Hospitality Grant	122
	Transport Allowance	122
	NSG Allowance	126
	Ration Money Allowance (RMA) in lieu of Ration in Kind	127
15	Allowances	130
	Dearness Allowance	130
	Kit Maintenance Allowance	131
	Risk & Hardship Allowance	131
	Highly Active Field Area Allowance, Compensatory Field Area Allowance & Compensatory Modified Field Area Allowance	134

**(iii)**

Ch.No.	Subject	Page No.
	Special Compensatory (Counter Insurgency) Allowance	138
	Siachen Allowance	139
	High Altitude / Uncongenial Climate Allowance	140
	Training Allowance to Officers on the faculty of DIQA, Bengaluru and ITM, Mussoorie	144
	Instructional Allowance	
	Training Allowance (erstwhile Instructional Allowance)	145
	Deputation (Duty) Allowance	148
	Language Award	149
	Language Allowance	150
	Special Security Allowance	150
	Hazard Pay	151
	Special Security Allowance (earlier NTRO Special Allowance)	151
	Hard Area Allowance	152
	Hardship Allowance	153
	SPIC Allowance	154
	Special Allowance for child care for women with disabilities	154
	Strategic Forces Allowance	155
	Territorial Army Allowance	155
16	Proforma for intimating Change of Bankers / Unit Address / Rate of Subscription to DSOP Fund	156
17	Dress Allowance(Erstwhile Outfit Allowance)	160
	Compensation for change of Uniform on Compulsory Transfer	161
18	Compensatory Allowances	162
	Composite Hill Compensatory Allowance	162
	Tough Location Allowance	162
	Island Special Duty Allowance	171
	Representational Use - Crockery for Military Service officers posted in Indian Mission / Posts Abroad - Lump sum Grant	
	Grant of Crockery, Cutlery and Glassware (CCG Grant) for Daily Use	173

Ch.No.	Subject	Page No.
	Lump sum Grant in lieu of the supply of Bed and Table Linen	175
	Bhutan Compensatory Allowance	175
	Myanmar Compensatory Allowance	177
	Allowances not to be claimed from PCDA(O)	177
19	Children Educational Assistance and Hostel Subsidy	178
20	Advances	184
	Advances of Pay	184
	House Building Advance	184
	Conveyance Advance and Personal Computer Advance	184
21	DSOP Fund	185
22	Accommodation, Rent & Allied Charges	202
23	House Rent Allowance	225
	REIMACCO	241
24	Income Tax	242
	New Tax Regime	242
	Old Tax Regime	244
25	Army Group Insurance Scheme	259
	Loans and Advances from AGI Fund - Conveyance Advance (MCA)/Personal Computer Advance(PCA)/House Building Advance (HBA)	
26	Armed Forces Medical Services Officers' Fund	265
27	Deposit Linked Insurance Scheme	266
28	Reimbursement of Medical Expenses	267
29	Retirement benefits	269
30	Terminal benefits for officers granted Short Service Commission	271
31	Pension Orders under Seventh Pay Commission Orders	279
32	New Pension Scheme	290
33	Ex-servicemen Contributory Health Scheme (ECHS)	297
34	Terms & Conditions of services of Re-employed officers	299
35	Pension	307
	Role of SPARSH	307

## **Organisation & Functions of the PCDA (O)**

# **1. Organisation and Functions of the Principal Controller of Defence Accounts (Officers)**

### **Introduction**

Setup in 1939 at Pune, the office of the Controller of Defence Accounts (Officers), later upgraded as the office of the Principal Controller of Defence Accounts (Officers) is an establishment of the Defence Accounts Department, under the Ministry of Defence (Finance). The PCDA (O) reports to the Controller General of Defence Accounts (CGDA), an officer of APEX Scale of the Indian Defence Accounts Services (IDAS) located at Delhi Cantt.

### **Role and Scope of work**

The office of the PCDA(O) is responsible for audit and payment of Pay and Allowances and all personal claims including Travelling Allowances and Leave Travel Concessions of all Army Officers including Military Nursing officers and officers in the Territorial Army.

The PCDA(O) will act as the Financial Adviser to Headquarters of all Commands and their lower formations in all matters of Pay and Allowances including Travelling Allowances and Leave Travel Concessions of all Commissioned Officers of the Indian Army. This office also audits Draft Gazette Notifications pertaining to Army Officers.

The PCDA(O) processes pension papers of retiring Army Officers and forwards such papers to the Principal Controller of Defence Accounts(Pensions) at Prayagraj, Uttar Pradesh.

The PCDA(O) maintains residual pay accounts of retired Army Officers in its Post Superannuation Cell and renders all assistance to such officers as and when required.

### **Audit of Sanction and Expenditure**

It is a function of the Government to make financial rules and orders for the Defence Services. However, the function of the Defence Accounts Department is to verify that these rules and orders issued by Govt are properly applied. It is not the function of audit to prescribe

## **Handbook on Pay & Allowances - 2023**

what such rules and orders shall be or to interfere with their administrative application. In the course of scrutiny of accounts and transactions of the Defence Services, an Audit Officer is authorised to make any queries or observations and to call for any vouchers, statements, returns and explanations in relation to them as deemed necessary for the proper discharge of the duties entrusted to him.

### **Queries by PCDA(O)**

The audit conducted by PCDA(O) and his staff should be viewed against the above background. It is entirely objective and they are as such bound by the rules and orders as Army Officers are concerned with the rules and various orders issued from time to time. It is their duty to ask for particulars or details in connection with the claims of officers so as to examine them carefully before making payments. Nevertheless, it is always ensured that the officers get their dues correctly and fully. It should be remembered that the queries are entirely objective and are not asked 'mala fide' or out of curiosity.

### **Calls on the Office of the PCDA (O)**

- i. Army Officers visiting the office of the PCDA(O) to discuss their individual pay, TA/DA/LTC matters should first call at the Security Branch and obtain an Introduction Card to approach the Reception Officers at 'Officers' Reception and Information Centre.' The Reception Officer will facilitate and render assistance/guidance. In exceptional cases, if necessary, he may direct the visiting officers to the Gazetted officers concerned who deals with their pay accounts / travelling allowances matters. Non-Gazetted staff of the office is not permitted to give any official information to them. Officers visiting the office are, therefore, requested to approach and seek the advice of the Reception Officer(s) or the Gazetted Officer(s) concerned.
- ii. Sometimes officers make telephone calls on the PCDA(O) personally by name as well as by designation seeking advice on individual Pay, TA and LTC matters which they could easily obtain from this office through other channels of communication. As it will not be possible to offer any positive help without looking into the pay accounts or examining the

## **Organisation and Functions of the PCDA (O)**

details of the complaints, officers are advised in their own interest to desist from making telephone calls on PCDA(O) personally on complicated Pay, TA and LTC matters, to settle, which PCDA(O) would need to consult the relevant case papers. Under exceptional circumstances and when absolutely necessary, they are, however, welcome to contact their officer(s) concerned over the phone.

Efficiency like goodwill is abstract. If PCDA(O) is to make this invisible effect felt, there is nothing like co-operation of the Army Officers to make the task easy.

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## **2. General Information on Pay Accounting System**

### **IRLA System**

Pay Accounts of officers are maintained on Individual Running Ledger Accounts (IRLAs). As the name suggests, there is a separate IRLA for each officer, which has a distinguishing serial number commonly known as "CDA(O) Account Number". Besides the normal pay and allowances and standing recoveries, all other sums (including those relating to recoveries of Travelling Allowances) due to or from an officer are recorded therein. Thus, even when a claim for any advance e.g. House Building Advance and so on is paid immediately after it is passed, there will be credit and debit entries in the IRLA for like amounts corresponding respectively to the claim admitted and payment made. These will also find a place in the monthly Statement of Account.

### **Commencement of Payment**

- i. PCDA(O) commences payment of pay and allowances from the date of grant of commission to newly commissioned officers and from the date of resuming military duty in case of officers reverting from deputation or foreign services.
- ii. All officers coming into payment of PCDA(O) either for the first time or after a break are required to submit a memorandum of information called Form 'A' (AO 03/03). On receipt of this, an 'Account Number' will be allotted in the case of newly commissioned officer. In the case of an officer who was paid by PCDA(O) at any time earlier, the erstwhile Account Number will be reactivated.
- iii. In the case of officers reverting from Deputation or Foreign Service, Last Pay Certificate from the previous Audit Office is necessary to commence payment.

### **Submission of Claims:**

- i. Claims are required to be submitted by officers in accordance with the rules governing the particular allowance, duly countersigned, by the countersigning authorities, supported by

## General Information on Pay Accounting System

- vouchers wherever necessary.
- ii. A list of claims, which normally occur in respect of Army officers together with the supporting documents required therefore, has been dealt with separately in this handbook.

### **Exemption from Stamp Duty**

According to AO 909/50, receipts passed by officers serving in a declared field service concessional area for advances of Travelling Allowances (TA) received by them are exempted from stamp duty. The areas, in which this concession is admissible, are to be specified by the Govt. Such an exemption is, however, not applicable for TA claims and other claims, which continue to be governed by normal rules.

**Note:** Service personnel serving in areas where field service concessions are authorised but which have not been specifically declared as field service or operational areas, will not automatically be exempted from stamp duty unless specifically so authorised by the Govt.

**Auth.:** GoI, MoD letter No.B/34027/ AG/PS-3 (d) 1756-S/D (Pay/Services) dated 10 Dec 1976.

### **Correspondence with PCDA(O)**

- i. The CDA (O) Account Number is the pivotal point around which the work in the office revolves. For example, if an officer has his Account Number as 07/46/224445K, the prefix i.e. 7 & 46 indicates the particular section and the task-holder number respectively where his pay account is maintained. The prefix to the Account Number of an officer may vary according to internal re-arrangement of PCDA(O) from time to time. But the last part of the Account Number (viz. "224445K" in the above case) which is the distinguishing number allotted to his pay account, will remain constant, irrespective of the place of posting of the officer. In case of change in prefix to the Account Number of an officer, it is important that he carefully notes the change in his Account Number appearing in the latest Statement of Account (IAFF-1015). The correct Account Number in full as explained above should be indicated in all correspondence

## **Handbook on Pay & Allowances - 2023**

with this office to facilitate Record Section to send easily the letter to the proper sections, thereby ensuring quicker action on any reference made to PCDA(O). If on the other hand, the Account Number is not quoted or misquoted, then the document has to be screened for finding out the correct number, which would result in wastage of time and delay in reply.

- ii. Whenever references are made to the PCDA(O) for clarification/decision, full facts and details of the case stating the point of doubt in a clear and unambiguous manner and the name and Account Number of the officer/officers concerned should be furnished. It should be appreciated that as the PCDA(O) cannot give ruling on hypothetical cases, references on hypothetical queries or without full facts of concrete cases lead to unnecessary correspondence involving avoidable waste of time and efforts all round.
- iii. Officers should avoid communication through multiple channels. Further, references may not be made to CGDA/PCDA(O) by name, unless all the grievance redressal channels in PCDA(O) are exhausted. As regards the manner of addressing correspondence to the PCDA(O), AO 4/03 may be referred to.

### **Final Closing of IRLA**

- i. When an officer ceases to be under the payment of PCDA(O), Last Pay Certificate will be issued wherever necessary and then his IRLA will be finally closed. Before this is done, IAFA-450 (No Demand Certificate/Final Certificate of Demand Outstanding) from the Unit/Formation with which he last served and also a clearance certificate from the MES authorities in the station where Govt accommodation was allotted, are necessary. To meet demands so coming to light during the process of finalisation of the pay account, a reasonable amount depending on the magnitude of the anticipated demands, is retained as credit balance in the non-effective IRLA. The balance due after adjusting all known demands is paid to the officer.
- ii. Non-effective IRLAs are maintained in a separate section of this

## **General Information on Pay Accounting System**

office viz. Post Superannuation Cell. Hence correspondence relating to such cases is to be addressed accordingly. AO 79/76 refers.

### **Do's and Don'ts for Army officers**

#### **Do's**

##### **A. General**

1. Please quote full CDA (O) A/c No. in all correspondence including enclosures, proof of savings, fax, e-mails etc.
2. Please furnish your NIC e-mail address to PCDA(O).
3. Please correspond separately on matters pertaining to T Wing, LW and Rent Cell etc.
4. Enquiries regarding adjustment of Part II orders may be made after 2 months from the date of receipt in PCDA(O).
5. Please quote PCDA(O) earlier reference letter No., if any, in your correspondence relating to a particular issue.
6. Please publish Part II orders within 24 hours of its occurrence strictly as per "Documentation Procedure for Publication of Part II Orders (Officers)" issued by AG's Branch.
7. Please visit PCDA(O) website before sending reminders for status of claims.
8. Overpayments/incorrect payments, if any, may please be brought to the notice of PCDA(O) immediately.
9. Observe courtesy and politeness while corresponding with PCDA(O)/communicating over phone.
10. Please communicate your queries/grievances precisely /point wise for speedy redressal.
11. Please maintain separate Bank Accounts for Salary, in case wife and husband are drawing salary from this office.

##### **B. Common to all claims**

1. Please ensure that the claim/Part II order is signed.
2. Please ensure that the competent authority countersigns the

## **Handbook on Pay & Allowances - 2023**

- claim/Part II order.
3. Please ensure that the officer countersigning the claim/ Part II order affixes his stamp indicating rank, name, designation and unit.
  4. Please ensure that time barred claims/ Part II orders are supported with sanction from the competent authority waiving the time limit for their submission.
  5. Please ensure that all connected documents are submitted in support of the claim / Part II order.
  6. Please ensure that claims/ Part II orders for which specific pro-forma are prescribed, are submitted in the prescribed pro-forma.

### **C. Advance/withdrawal from DSOP Fund**

1. Please ensure that the claim is supported with sanction of the competent authority.
2. Please ensure that the sanction of the competent authority is enclosed with the treasury receipt/demand draft while refunding unutilized amount of withdrawal from DSOP Fund. Such refund is to be made within six months from the date of withdrawal. Preferably use e-MRO facility for refunding any amount
3. Please fill in all the data completely and accurately while submitting online request for Advance / Withdrawal of DSOP Fund claims and upload scanned copies of required documents along with sanction etc. to process the same in PCDA(O).

### **D. Part II Orders**

1. Please publish Part II orders using occurrence codes as laid down in 'Documentation Procedure for Publication of Part II Orders (Officers)'.
2. Please ensure that certificates/ enclosures as prescribed in 'Documentation Procedure for Publication of Part II Orders (Officers)' are incorporated in the Part II order / enclosed with the Part II order.

## **General Information on Pay Accounting System**

3. Please publish Part II orders for re-grant of allowances on rejoining from leave. The prescribed certificates are also required to be furnished.

### **E. Promotion**

1. Please ensure that Pt II orders notifying substantive promotion are invariably accompanied with promotion order issued by relevant branch of IHQ of MoD (Army) / DGAFMS duly incorporating the requisite certificates.

### **F. Income Tax**

1. Income Tax is deducted provisionally by PCDA(O) in the capacity of DDO on the gross income earned by the officer every month. For any additional income earned by the officer, i.e. other than pay and allowances, the responsibility of disclosure will rest with the officer concerned.
2. Provisional Income Tax recovered from Army Officers are reflected in the Statement of Account every month. The Income Tax recovered from Army Officers are uploaded in the website of Income Tax Department on quarterly basis. If any major discrepancies are found, the same may be brought to our notice well in advance for its rectification.
3. Please forward Declaration of Savings by 30th June of respective Financial Year.
4. Please ensure that the Proof of Savings are forwarded to PCDA(O) as early as possible. The last date for receipt in PCDA(O) is 31st January of respective Financial Year.
5. Please indicate the appropriate section of IT Act viz. Section 80C, Section 80U, Section 80DD etc. under which the Income Tax rebate/ exemption is claimed for any proof forwarded.
6. Please give full and correct details of income from house property for rebate on Income Tax at source. It is required to be submitted along with the self declaration/proof on plain statement.
7. Please check online, the receipt of declaration/proof of savings

## **Handbook on Pay & Allowances - 2023**

forwarded by you with its status at PCDA (O) site by Logging in.

### **G. Deputation/Secondment/Embassy posting/Retirement/ Premature Retirement/Release from Re-employment or Short Service Commission/Invalidment etc.**

1. Please ensure that the sanction/order of MoD/ IHQ of MoD(Army)/ DGAEMS or DGMS is enclosed with the Part II order notifying the event.
2. Please publish Part II order for encashment of leave after retirement/release giving year wise break up of leave accumulated.

### **Don'ts**

1. Do not correspond with PCDA(O) on Income Tax Refund, PAN etc.
2. Do not visit or call up PCDA(O) on Saturday, Sunday and Public Holidays.
3. Do not remind on claims before 30 days from the date of despatch of claims.
4. Correspondence on frivolous matters may please be avoided.
5. Do not forward photo copies of Part II orders / claims, unless certified by competent authorities.
6. Do not publish Part II orders for grant of HAFA/SCCIA beyond period, of Govt sanction.
7. Do not apply for final withdrawal from DSOP Fund for more than one house/flat.



## **Important Orders On Personal & Service Matters On Various Subjects**

### **3. Important Orders On Personal And Service Matters On Various Subjects**

Sr.No	Subject Matter	Authority
1.	Accommodation and allied matters	SAO 10/S/86
2.	Acting promotion	SAI 01/S/74
3.	Acquisition of Property (movable)  Property return	Para-31 Appendix 'A' to SAO 04/S/88 SAO 04/5/88, 16/S/1985 & 04/S/92
4.	Allotment of Accommodation to Officers posted to IHQ of MoD (Army)	SAO 21/S/66
5.	Action to be taken in cases of reported over payment and drawal of advances	AO 169/63 & 840/64
6.	Attachment of Pay & Allowances	Para - 532 - DSR, Rule 184, 185 FR-Part-I and AO 101/73
7.	Army Group Insurance Scheme	AO 23/02
8.	AGIS for Medical officers	AO 23/02
9.	Attachment on disciplinary grounds	AI 106/60
10.	Attachment to the nearest unit when medically found unfit	AO 97/56
11.	Army Relative Ranks with Navy & Air Force	AO 261/73
12.	Bankers - Intimation regarding change	AO 24/05
13.	Counting of Former Service	AO 483/73
14.	Correspondence with PCDA(O)	AO 41/83, 10/84, 31/87 and 4/03

## Handbook on Pay & Allowances - 2023

15.	Correspondence with Foreign Embassy abroad	AO 42/80 and 60/84
16.	Do's and Don'ts while travelling in Special trains	AO 181/78
17.	i. DSOP Fund Advance /Withdrawal  ii. Sanctioning Authorities  iii. Intimation regarding change in rate of subscription	AI 27/89 & SAO 30/S/70  AI 22/96, 9/98 & 21/2000  AO 24/05
18.	Encashment of Leave (Publication of Part-II Orders)	Para-9 Appendix 'A' to, SAO 4/S/88
19.	Estate of deceased officer - Finalisation of Account	SAO 10/S/76 and AO 155/70
20.	Family Pension - Procedure	AI 51/80, 47/83 and 198/73
21.	Flying Allowance	Para 4 of SAO 4/S/2011,
22.	Funeral Allowance	AI 16/74 & 48/75
23.	Fixed Centering / Financing of LIC Policies out of DSOP Fund	AO 373/73 & SAO 21/S/75
24.	Gallantry Awards and Decorations	AO 146/75
25.	Hospitalisation - Regularisation of Leave	AO 148/77
26.	HAUCA	AO 67/69
27.	House Building Advance	SAO 13/S/58, AO 276/63 & 382/70
28.	Joining Time	AO 259/73
29.	Liberalised pensionary awards for war widows and war disabled Servicemen	AO 121/72

## Important Orders On Personal & Service Matters On Various Subjects

30.	Maintenance Allowance to wife and children	AO 02/01, 07/04 & 06/2020
31.	Medical Claims	AO 163/77, 32/81 and 38/84
32.	Officiating promotions	SAO 04/S/2000
33.	Powers to waive certain irregularities	AO 481/73
34.	Promotion in Field Areas	AO 329/69, SAO 5/S/2000 as amended vide SAO 02/S/01
35.	Provisions relating to Officers posted/ deputed Ex-India	AO 17/61, AI 106/67 and 50/78
36.	Publication of Part-II orders on Personal occurrences	SAO 4/S/88, AO 22/02 & 06/04 and Documentation Procedure for publication of Pt-II orders (Officers)
37	Pension Matters recovery of Public claims from Family pension	AO 17/89, 47/83 AO 209/76, and SAI, 02/S/74, AO 198/73
38.	Penal Deductions	AO 07/03/DV
39.	SPR on Field Posting Declaration within 2 Months	AO 508/65
40.	Study Leave/Courses AMC ADC RVC Other regular officers (Procedures)	AO 47/69 & AI 42/82 AI 13/78 AI 18/79 AI 137/66 AO 11/87
41.	TB Cases	AO 150/75
42.	Time Bar claims	Rule 188 FR Part-I & SAO 08/S/82

## **Handbook on Pay & Allowances - 2023**

43.	TA Group Insurance Scheme	SAO 11/S/86
44.	Un-authorised occupation of Govt Accommodation	AO 49/78
45.	Withholding of Pay & Allowances	AO 120/77 & 17/01
46.	1 <sup>st</sup> Pay Commission Orders	SAI 32/S/47
47.	2 <sup>nd</sup> Pay Commission	SAI 03/S/62
48.	3 <sup>rd</sup> Pay Commission	SAI 9/S/74
49.	4 <sup>th</sup> CPC orders	SAI 01/S/87
50.	5 <sup>th</sup> CPC Orders	SAI 02/S/98
51.	6 <sup>th</sup> CPC Orders	SAI 02/S/08
52.	7 <sup>th</sup> CPC Orders	SRO 12(E) & 17(E)
53.	7 <sup>th</sup> CPC Orders (MNS)	SRO 21(E)

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## **Commencement of Pay**

### **4. Commencement of Pay**

#### **Newly Commissioned officers on grant of First Commission**

The pay of an officer on first commission shall commence from the date on which he is commissioned provided that if he is granted a regular commission after successful completion of training in the National Defence Academy (NDA) and/or Indian Military Academy (IMA)/ Officers Training Academy (OTA) :

- a. he shall NOT be entitled to pay on first appointment for a period in excess of 30 days before the date on which he reports for duty.  
or
- b. if he is selected to attend a course of Post Graduate Training, he reports for training on the date ordered.

**Note 1:** Officers of the MNS will receive pay and allowances from the date of joining for duty only.

**Auth.:** Rule 1 & 2 of Pay and Allowances Regulations for the officers of the Army.

**Note 2 :** In case of newly commissioned officers whose commission takes effect from the date of reporting in the unit on first posting, in case of units which are located in the field concessional areas, the date of commission will be the date on which they actually report for duty in the unit and not at the transit camp.

**Note3 :** In case of medical officers, effective date of first commission will be the date on which the officer actually reports for duty and not to the transit camp.

**Auth. :** AHQrs letter No.06888/52/MPRS(O) dated 19 Jan 1967 and CGDA letter No.1312/AT-P dated 28 Jun 1975.

**Note 4 :** When a newly commissioned officer reports for duty after the date fixed for reporting, the period of absence requires regularization. AI 196/51 refers.

**Note 5 :** Newly commissioned officers who report to transit camp on expiry of joining leave of 21 days are deemed to have reported for duty.

## **Handbook on Pay & Allowances - 2023**

### **Change of Name**

'Name' includes surname and is deemed to be changed if the spelling is altered.

Change of name under the provisions of AI 196/51 will be supported by number and date of Gazette of India Notification as covering authority for publication of Part II orders.

### **Grant of Commission: Officers - AI 53/74**

On successful completion of the pre-commission training at the IMA or OTA, Gentlemen Cadets will be granted commission in the rank of Lt, provided they are in medical category "S1 H1 A1 P1 E1". Gentlemen Cadets who at the time of passing out are in a lower medical category will be commissioned in the rank of Lt from the date of reporting for duty at the training establishment, IMA or OTA as the case may be, after being declared medically fit in category "S1 H1 A1 P1 E1". Their seniority will reckon from the date of passing out of their course as per the order of merit prepared by the IMA/OTA.

**Auth.: Case No.A/10352/AG/PS-2(a)2924-D/AG-II Min of Def (D)  
Dy. No.1012-PA of 1974.**

### **7th Pay Commission orders regarding Stipend to Gentlemen/Lady Cadets under Training as per SRO 12 (E) as notified in Government Gazette dated 03 May 2017**

**i. Pay of Trainees in Service Training Institutions:** Gentlemen/Lady Cadets at IMA, OTA and Cadet Training Wings at CME, MCEME and MCTE will receive a fixed stipend of Rs. 56,100/- p.m. (starting pay level 10), for the period of training after NDA as per existing duration. The stipend will be converted to pay for all purposes on successful completion of training and the allowances admissible will be paid. Allowances admissible would be claimed from respective PsDA/ CsDA and arrears on account of allowances for the training period paid to cadets. However, the period of training shall not be treated as commissioned service. On successful commissioning, the pay in the Pay Matrix of the officer commissioned shall be fixed in first Cell of Level 10.

**ii. Pay of PBORs undergoing pre-commissioning training in Service Training Institutions:**

## **Commencement of Pay**

PBOR trainees undergoing pre-commissioning training at IMA/OTA viz. ex - Army Cadet College Cadets, SL/RCO/SCO Cadets shall continue to receive the pay and allowances as applicable to the rank held at the time of commencement of training during the training period. On successful completion of training, the difference between the amount of stipend of Rs. 56,100/- p.m. plus DA and pay & allowances received during the training period shall be payable in lump sum.

For the commencement of pay by PCDA(O), the newly commissioned officer should send prescribed 'Form A' as per Appendix 'A' to AO 03/03 to PCDA(O) duly filled in and signed by the officer and also countersigned by the CO/OC, unit within 7 days from the date of reporting for duty after ensuring that the provisions of check list prescribed in Appendix 'B' to AO 03/03 are complied with.

### **Pay and Allowances of Officers taken Prisoners of War**

An officer who is reported prisoner of war will be entitled to receive full pay and allowances appropriate to his substantive rank subject to adjustment in respect of the pay he receives from the enemy while in captivity.

**Auth.:** Rule 55 Pay & Allowances Regulations for the officers of the Army.



## **5. Increments of Pay**

### **a) Increments of Pay**

Only "Full Pay Commissioned Service" reckons for increments of pay. "Full Pay Commissioned Service" includes all periods of leave with pay and allowances drawn either in full or on furlough rates of pay.

As per Seventh Pay Commission orders, there shall be two dates for grant of annual increment namely, 01st January and 01st July of every year, instead of the earlier date of 01 July, provided that an Officer shall be entitled to only one annual increment, either on 01st January or 01st July depending on the date of his appointment or promotion or up gradation.

**Auth.:** SRO 12(E) dated 03 May 2017.

### **b) Effect of Forfeiture of Service on Increments (Increase) of Pay**

An award of forfeiture of service for increased pay by a sentence of Court Martial under Section 71 of the Army Act 1950 has no retrospective effect nor is the rate of pay that the officer is in receipt of on the date of forfeiture affected. Such an award will only affect future increments accruing subsequent to the forfeiture.

An award of forfeiture of service for the purpose of promotion in the case of an officer whose promotion depends upon the length of service, under section 71 or 84 of the Army Act 1950 will not affect his qualifying service for purpose of increments of pay with reference to length of service.

**Auth.:** Rule 41 Pay and Allowances Regulations for the officers of the Army.

An award of sentence by summary trial to take rank and precedence is explained as under:

An officer commissioned on 02 Feb 2021 was sentenced by summary trial to take rank and precedence as if his appointment as Lt bore the date 02 Aug 2021. The summary effect of the sentence is that seniority of the officer in his rank alone is affected and not the period of

## **Increments of Pay**

his service in the rank. That is to say, the sentence will have no effect on his seniority for promotion and the due dates of his promotion to higher substantive rank would remain unaffected.

**Auth.:** CGDA letter No. 6995/AFL dated 17 July 1967.

**c) Incentive for Promoting Small Family Norms (Family Planning Allowance)**

(Appx 'A' to AO 37/81)

As per 7th CPC orders, effective from 01 July 2017, Incentive for Promoting Small Family norms (Family Planning Allowance) has been abolished/ stands withdrawn.

**Auth.:** GoI, MoF, Dept of Expenditure OM No.12 (4)/2016-EIII.A dated 07 July 2017.

### **Increase in pay on Promotion**

**i) Effect of Brevet/Local Rank**

No increase in pay and allowances is given to an officer granted brevet/local rank.

**ii) Right to increase in Pay on Promotion**

An officer has no claim to pay of a higher rank before promotion to such higher rank in accordance with the rules governing service for promotion.

When an Officer is promoted to a higher rank substantively, the pay and allowances appropriate to the rank will be admitted from the date notified in Gazette of India or other appropriate orders as mentioned in Para 55 of Regulations for the Army, 1987 Edition.

**e) Special Increments for Excellence in Sports**

1. Participants who achieve excellence (i.e. first, second and third positions in athletics and only first position in games) at national/international events will be eligible for the award of special increments i.e. one increment for national event and two for international event. The total number of increments should not exceed five in officer's entire career. The increment is to be granted from the first of the month following the month in

## **Handbook on Pay & Allowances - 2023**

which the sporting events are completed.

**Auth.:** GoI, MoD letter No. B/25571/AG/P S 3(b)/ 3335/ D(Pay/ Services) dated 04 Oct 1991, No. B/25571/AG/PS-3(b)/1272/D(Pay/Services) dated 19 Aug 1996, No. 30(13)/2007/D(Pay/Services) dated 30Aug 2017, DoPT OM No. 6/2/2009-Estt(Pay-I)(Vol-II) dated 15 July 2016 and CGDA letter No. AN/XIV/14021/II/INC/Sports dated 16 Nov 2004.

2. National Championships being conducted by the recognised National Sports Federation in individual disciplines and National Games conducted by Indian Olympic Associations should be recognised as events of national importance.

The events recognized by the International Sports Bodies in the disciplines and in which participation has been with prior approval of Govt (Dept of Youth Affairs and Sports ) may be treated as sporting events of international importance.

3. Govt Sanction will be required in individual cases for the grant of special increment to service officers.
4. Referees/Umpires who have been accepted as Referee/Umpire by the International Federation governing the particular sports discipline and have performed the duties in international competitions recognised by the International Federation may be granted two advance increments for each event subject to total of 5(five) increments in the entire career.
5. Coaches who are associated with gold medal winning teams at the Asian Games/World Championship/Olympic Games can be considered for the grant of same number of increments as available to the members of the team. However, this benefit would not be available to:
  - i. Coaches, in whose case imparting training is a part of their normal duties.
  - ii. Coaches, training sports persons who win gold medals in individual events.

## Increments of Pay

**Rates of Personal Pay as per 7th CPC orders w.e.f. 01 July 2017 for participating in sporting events of National/International level**

Sr No	Grade Pay (Rs) in Pre-Revised Pay Structure (6 <sup>th</sup> CPC)	Pre-Revised rates (Rs) OM dated 19/09/2013 (6 <sup>th</sup> CPC)	Level of the Post in the Pay Matrix (7 <sup>th</sup> CPC)	Rates of Revised Personal Pay (Rs) (7 <sup>th</sup> CPC) wef 01/07/2017
1	5400	550	10	1240
2	6100	550	10B	1240
3	6600	650	11	1470
4	7600	750	12	1690
5	8000	750	12A	1690
6	8700	800	13	1800
7	8900	900	13A	2030
8	10000	1000	14	2250
9	HAG	-	15	2250

**Auth.: GoI, MoD, DMA, D(Pay/Services), New Delhi Corrigendum No 30(13)/2007-D(P/S) dated 17/09/2021**

1. The rate of revised personal pay is to be granted based on the Pay Level of the post in which the officer was placed at the time of participating in the sporting event for which they are getting special increment as personal pay.
2. Officers who have become eligible for grant of special increment on or after 01 July 2017 shall be entitled to sports increment, corresponding to the level of post in the Pay Matrix, indicated in Column No. 04 above, in which the officer is placed at the time of participation in the sporting events.
3. Sports Increment shall not count for any service matter like pay fixation, promotion, retirement benefits or any other allowances

## **Handbook on Pay & Allowances - 2023**

like HRA etc.

The entitled officers should claim the benefits within six months from the date of completion of the overall sporting event.

**Auth.:** GoI, MoD letter No. 30(13)/2007-D(P/S) dated 24 Aug 2018 and GoI, DoPT OM No. 6/1/2017-Estt(Pay-I) dated 11 Jun 2018.

### **Documents to be submitted to the PCDA (O) for claiming the special increment**

- i. Part II order notifying the grant of increments as per "Documentation Procedure for Publication of Pt II Orders (Officers)".
- ii. Copy of the Govt letter sanctioning the grant of special increments.
- iii. Copy of the requisite certificate from the concerned sports authority certifying the excellence achieved.
- iv. Certificate to the effect that the sports body conducting the event is the highest recognised body at national/international level in the particular item of sport and the tournament held is of national/international importance.



## **6. Promotion**

The following types of promotions exist:

1. Substantive promotion.
2. In-situ promotion.

### **Promotions**

#### **Substantive Promotion by Time-scale**

##### **a. Upto and including the rank of Lt Col**

Substantive promotion up to and including the rank of Lt Col will be made by time scale irrespective of the vacancies on completion of the prescribed period of reckonable commissioned service provided the officer has passed the prescribed professional examination and is considered fit in all respects.

##### **b. To the Rank of Colonel (TS)**

Officers not promoted to the rank of Col by selection will be granted the substantive rank of Col by time scale. Officers holding the rank of Colonel by time scale will be held against the authorisation of Lt Colonel.

The above takes effect from 16 Dec 2004.

**Auth.: GoI, MoD letter No.18(1)/2004-D(GS-I) dated 21 Dec 2004.**

Revised Reckonable Commissioned Service is w.e.f. 16 Dec 2004 for promotions to the substantive rank of officers consequent on implementation of AVS Committee Recommendations.

#### **A. General Cadre Officers**

<b>Rank</b>	<b>Reckonable Commissioned Service</b>
Lt	On commissioning
Capt	2 years
Major	6 years
Lt Col	13 years
Col (TS)	26 years

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoD letter No. 18(1)/2004-D(GS-I) dated 21 Dec 2004.

### **B. AMC Officers**

Rank	<b>Reckonable Commissioned Service</b>	
	<b>AFMC Entry</b>	<b>Direct Entry</b>
Lt	On commissioning	NA
Capt	On completion of prescribed period of internship	On entry after completing prescribed period of internship in civil hospital.
Major	On completion of 4 years of reckonable commissioned service from the date of seniority in the rank of Captain.	
Lt Col	On completion of 11 years of reckonable commissioned service from the date of seniority in the rank of Captain.	
Col (TS)	On completion of 24 years of reckonable commissioned service from the date of seniority in the rank of Captain.	

**Auth.:** GoI, MoD letter No. 10(3)(1)/05/D(Med) dated 29 Oct 2007 & GOI,MoDID No. B/32006/Misc/AG/PS2(a)/1269/Dir(AG) dated 22 May 2017.

### **C. ADC Officers**

Rank	<b>Reckonable Commissioned Service</b>	
	<b>Officers commissioned with completion of compulsory internship</b>	<b>Officers commissioned without completion of compulsory internship</b>
Capt	On commissioning	NA
Major	4 years and 6 months	5 years and 6 months
Lt Col	11 years and 6 months	12 years and 6 months
Col (TS)	24 years and 6 months	25 years and 6 months

## Promotion

**Auth.:** GoI, MoD letter No. 10(3)(1)/05/D(Med) dated 29 Oct 2007. & GOI, MoD ID No.B/32006/Misc/AG/PS2(a)/1269/Dir(AG) dated 22 May 2017.

### D. AMC (NT) Officers

Rank	Reckonable Commissioned Service
Lt	On entry
Capt	2 years
Major	6 years
Lt Col	13 years
Col (TS)	26 years

**Auth.:** GoI, MoD letter No.10 (3) (1)/05-D (Med) dated 28 Oct 2005.

### E. Remount Veterinary Corps (RVC) Officers

Rank	Reckonable Commissioned Service
Captain	On commissioning
Major	4 years and 6 months
Lt Colonel	11 years and 6 months
Colonel(TS)	24 years and 6 months

**Auth.:** GoI, MoD letter No.5(2)/2005-D(QS) dated 14 Nov 2005 & GoI, MoD ID No. B/32006/Misc/AG/PS2(a)/1269/Dir(AG) dated 22 May 2017.

### F. Military Nursing Services (MNS) Officers

Rank	Reckonable Commissioned Service
Lt	On commissioning
Captain	3 years
Major	8 years
Lt Colonel(TS)	16 years

## **Handbook on Pay & Allowances - 2023**

These orders are effective from 22 Oct 2010.

**Auth.:** GoI, MoD letter No.10 (4)/2009/D (Med) dated 22 Oct 2010 & GoI, MoD ID No. B/32006/Misc/AG/PS2(a)/1269/Dir(AG) dated 22 May 2017.

### **G. Territorial Army (TA) Officers**

Rank	Reckonable Commissioned Service other than AMC (TA)	Reckonable Commissioned Service AMC (TA)
Lieutenant	On commissioning	-
Captain	4 years	On commissioning
Major	8 years	7 years
Lt Colonel	15 years	14 years
Colonel(TS)	28 years	27 years

**Auth.:** GoI, MoD letter No.18(1)/2006-D(GS-I) dated 18 Apr 2006.

### **H. Qualifying years of service for substantive promotion by time scale for Special Lists (SL) Officers**

Rank	Qualifying Service
Captain	2 years
Major	6 years
Lt Col	13 years

**Auth.:** GoI, MoD letter No. 18(1)/2004-D(GS-I) dated 21 Dec 2004.

### **Short Service Commissioned Officers (SSCOs): Men/Women (Technical/Non-Technical Entry Scheme)**

Since SSCOs awaiting grant of Permanent Regular Commission (PRC) and those not granted PRC do not come within the definition of 'reckonable commissioned service'. They were not eligible for grant of substantive rank of Capt, Maj and Lt Col on completion of 2, 6 and 13 years of service respectively, if they opt to be governed as per the terms

## Promotion

and conditions of their commissioning pre 20 Jul 2006.

**Auth.:** Army Rule 2(iii), Para 69 of Regulations for the Army, 1987 and MS Br AHQ letter No 04477/MS Policy dated 31 May 2005.

However, if they opt to be governed under the revised terms and conditions of Govt letters mentioned below (New Term Optees), substantive promotions as per the revised number of years of reckonable commissioned service w.r.t. AVSC recommendations will be admissible to these officers.

**Auth.:** GoI, MoD letter Nos.B/32313/PC/AG/PS-(a)/921/D(AG) dated 20 Jul 2006 (Four letters).

**A.** Consequent on implementation of Hon'ble Supreme Court Order dated 29 Jan 2018 as notified vide GoI, MoD letter No. B/32314/2011/14/AG/PS-2(a)/CC-148-D(AG-II) dated 10 May 2018, all Old Term Optees SSC officers have been placed at par with Permanent Commissioned officers for substantive ranks and consequential benefits thereon granted to New Term Optees SSC officers as under:

The said substantive ranks will be given subject to fulfillment of all necessary eligibility criteria for grant of promotion. To make adjustment of shorter training period of SSC officers vis-a-vis PC officers, the seniority of SSC officers will be depressed by the period corresponding to the difference in training period between the SSC course under consideration and the training period of its equivalent PC course at the time of grant of first substantive rank of Captain. MS Branch will publish the requisite Gazette Notification in this regard.

For officers retired / expired / medically invalidated on or after 20 July 2006; the benefit of grant of rank would be notional and they will not be eligible for any financial benefits for the period prior to the date of Hon'ble AFT (PB) order dated 14 Mar 2012.

The officers who are still in service would be promoted physically as per the provisions of SRO 121 dated 28 Oct 2005 read in conjunction with GoI, MoD letter dated 20 July 2006 which are:

## **Handbook on Pay & Allowances - 2023**

(i) To the rank of Capt	On completion of 2 years reckonable Commissioned Service
(ii) To the rank of Major	On completion of 6 years reckonable Commissioned Service
(iii) To the rank of Lt Col	On completion of 13 years reckonable Commissioned Service

Their pay would be notionally re-fixed to their eligible rank and duration of service.

The new pay would accrue w.e.f. 14 Mar 2012.

These orders are not applicable to Short Service Commissioned (SSC) officers and Women officers who have already been granted Permanent Commission (PC) and whose seniority have been adjusted accordingly.

### **B. Permanent Commission to Short Service Commissioned Women officers in Indian Army**

Wef 25/2/2019, SSC women officers will be considered for grant of PC based on the availability of vacancies and subject to willingness, suitability, performance, medical fitness and competitive merit.

On completion of 3 years of commissioned service, they will be required to exercise option for grant of PC and their choices of specialisation.

**Auth.:** Gol, MOD ltr No. F No. 14(01)/2020-D(AG) dated 16/7/2020

### **2. In-Situ promotion**

In In-Situ promotion, if required, the senior most officers on the waiting panel may be promoted in situ, till he can be posted to the most suitable earmarked appointment.

For such promotion, the following conditions will apply-

- i) It will be applicable to officers on promotion to the rank of Brig and above.
- ii) Promotion In-Situ shall be resorted to for a maximum period of six months, within which the officer promoted will be posted to a suitable appointment. When promoting an officer In-Situ, his

## Promotion

next proposed appointment will be specified.

- iii) For the vacant post, against which an officer has been promoted In-Situ, the officiating incumbent will not be entitled to officiating allowance.
- iv) The period spent by the officer In-Situ, will not be counted against a criteria appointment for the purpose of being AE, if applicable.
- v) If during his stay In-Situ, he becomes for an ACR/ ICE, it will be intimated by the next senior officer.

**Auth.:** MS Br, AHQrs letter No. 04477/MS 9B/P dated 07 Oct 1986.

After implementation of AVSC recommendations, the provisions already in vogue for Brig and above have been extended to the rank of Cols. under the following terms.

- i) Empaneled officers will be promoted In-Situ to the next higher rank against vacant appointments in the rank of Col. While promoting officers In-Situ to the rank of Col, AHQ will ensure that the total number of Cols remain within the sanctioned strength.
- ii) Promotion In-Situ shall be resorted to in all cases for a maximum period of 6 months. Posting of an officer In-Situ shall be so planned that he is placed in a suitable appointment within this period.
- iii) In each case of promotion In-Situ, the proposed next regular appointment of the officer shall be specified. Proposals for In-Situ promotions to the rank of Col will be approved by the CoAS.
- iv) Officers promoted In-Situ shall be admitted pay in the rank of the appointment against which they are promoted.

These orders are effective from 01 Aug 2009 and were to be re-examined in January 2014 by MS Br for extending Govt sanction beyond May 2014. However, further MoD orders on the subject have not been received till date.

**Auth.:** MS Br letter No.04502/MS Policy dated 14 May 2009, No. 04477/MS Policy dated 19 Aug 2009 and MoD ID No. 19(28)/2009-D(MS) dated 20 May 2009.



## **7. Ages of Retirement**

**Auth.:** GoI, MoD letter No. F 14(3)/98/D(AG) dated 03 Sep 1998 and No. 18(1)/2004-D(GS-I) dated 21 Dec 2004.

- i) **Armoured Infantry, Artillery, AD Artillery, Engineers, Signals and Intelligence Corps**

Upto and including the rank of Major	52 years
Lt Col	54 years
Colonel (Time Scale and Selection)	54 years
Brigadier	56 years
Major General	58 years
Lt General	60 years

\* These orders are effective from 16 Dec 2004.

**Auth.:** GoI, MoD letter No. 18(I)/2004 -D(GS-I) dated 21 Dec 2004.

- ii) **Army Service Corps (including Food Inspection Organisation), Army Ordnance Corps, Electrical and Mechanical Engineers and Pioneer Corps**

Upto and including the rank of Major	54 years
Lt Col	54 years / 57 years #
Colonel (TS) and (Selection)	54 years /*57 years#
Brigadier	56 years
Major General	58 years
Lt General	60 years

\*These orders are effective from 16 Dec. 2004

# for Officers of Food Inspection Organisation Cadre

**Auth.:** GoI, MoD letter No. 18(I)/2004 -D(GS-I) dated 21 Dec 2004.

**Note :** The stipulated ages of retirement in the rank of Maj Gen and Lt Gen in Pioneer Corps will be applicable only when those ranks are sanctioned to this Corps.

## Ages of Retirement

### iii) AMC, ADC, RVC & MNS:

Upto and including the rank of Lt Col	56 years
Col (TS)* and Col (Selection)	58 years
Brigadier	59 years
Major General	60 years
Lt General and equivalents of AFMS (Except DGAFMS)	2 years tenure or on attaining 61 years of age, whichever is earlier, but in any case not before attaining the age of 60 years.
DGAFMS	3 years tenure or on attaining 62 years of age, whichever is earlier, but in any case not before attaining the age of 60 years.

**Auth.:** GoI, MoD letter No.14(3)/98-D(AG) dated 01 May 2000, No. 10 (3)(1)/05-D(Med) dated 28 Oct 2005, No.5(2)/2005/D(QS) dated 14 Nov 2005 and No. 10(14)/06/D(Med) dated 20 Apr 2007.

\* Rank of Col(TS) does not exist in MNS.

### iv) AMC (NT) Officers

Upto Col (TS)	57 years *
Col (Selection Grade)	57 years
Brigadier (Records)	58 years
Brigadier	59 years
Major General	60 years

**Auth.:** GoI, MoD letter No. 14(3)/98-D(AG) dated 10 Nov 2006 and 24 Mar 2009 and GoI, MoD letter No. 3803/Policy/DGAFMS132/2017/D(Med) dated 26 Dec 2017.

\*Effective w.e.f. 26 Dec 2017

## **Handbook on Pay & Allowances - 2023**

### **v) Special List Officers (Quartermasters, Technical and Record Officers) and Army Physical Training Corps (Master-at-Arms) AEC, JAG**

Upto and including the rank of Col (TS)* and Col (Selection)	57 years
Brigadier	58 years
Major General	59 years
Lt General	60 years

\* These orders are effective from 16 Dec 2004.

**Auth.:** GoI, MoD letter No. 18(I)/2004 -D(GS-I) dated 21 Dec 2004.

The stipulated ages of retirement in the rank of Major General and Lt General in this cadre will be applicable only in the event these ranks are sanctioned.

### **vi) RC Officers**

The age limit for compulsory retirement of RC Officers will be 52 years or 12 years of service as RCO, whichever is earlier.

**Auth.:** AI 5/93, 32/89 and GoI, MoD letter No. F 14(3)/98/D (AG) dated 03 Sep 1998.

### **vii) NCC whole time officers granted Permanent Commission (including Lady Officers)**

NCC Officers, if otherwise not found unfit, will be eligible to serve till the age of 57 years. However, they will retire from service w.e.f. the afternoon of the last day of the month in which their date of retirement falls. However, an Officer, whose date of birth is first of a month, shall retire from service on the afternoon of the last day of the preceding month on attaining the age of 57 years.

**Auth.:** GoI, MoD letter No. 5431/ WTLO/ DGNCC/ PC/ TCS/ MS(A)/ 7(C) /D(GS-VI) dated 12 Mar 1997 and No. 5431/ WTLO/ NCC HQ/PC/TCS /MS(A)/7(C)/672/D (GSVI) dated 30 May 1998.

### **viii) AMC (TA), MNS (TA) and AMC (NT) Officers of Territorial Army**

The following shall be the revised ages of retirement for AMC (TA), MNS (TA) & AMC (NT) of Territorial Army from 28 May 2008.

## Ages of Retirement

All Officers of AMC (TA), MNS (TA) & AMC (NT) up to the rank of Lt Col	56 years
Col AMC (TA)	58 years
Brig AMC (TA)	59 years

This supersedes the provisions pertaining to retirement age of AMC (TA), MNS (TA) & AMC (NT) officers contained in Rule 14 of TA Act 1948 as amended vide SRO 59 dated 29 Jan 1999.

**Auth.:** GoI, MoD letter No. 72512/AMC/TA-4/409/US/D(GS-III) 08 dated 28 May 2008.

### **ix) Territorial Army - Col (TS)**

Officers holding the rank of Col (TS) will superannuate from Territorial Army on attaining the age of 56 Years or 4 years tenure whichever is earlier but not before 54 years of age.

**Auth.:** GoI, MoD letter No. 46347/Amdt/R-14/TA-4/71/US/D(GS-III)/2017 dated 19 Sept 2017.



## **8. Leave**

Admissibility of leave to officers holding different types of commission is specified in the Army Instructions/Govt orders laying down the terms and conditions of service.

Leave cannot be claimed as a matter of right. Its grant is always subject to the exigencies of services.

**Auth.:** Rule 2 Leave Rules for the Services-Vol I Army.

### **Kinds of Leave**

1. Casual Leave.
2. Special Casual Leave.
3. Annual Leave.
4. Furlough Leave.
5. Sick Leave.
6. Sick List Concession
7. Leave on invalidment/termination of contract / release.
8. Maternity Leave to women officers.
9. Child Care Leave to women / male officers.
10. Child Adoption Leave.
11. Paternity Leave to men officers.
12. Paternity Leave to men officers on Child Adoption.
13. Study Leave.
14. Ex-India Leave.

### **Prefixing and Suffixing of Holidays to Leave**

If a recognised holiday or holidays (such as Sunday, Republic Day etc.) falls/fall on the day immediately preceding that on which a period of leave begins or follows that on which the leave ends, an officer who is not required for duty on such holiday or holidays may with his Commanding Officer's express permission, leave his station at the close of the day before and / or return to duty at the end of such holiday / holidays, provided no extra expense is caused to the State.

**Auth.:** Note 1 under Rule 4 Leave Rules for the Services-Vol I Army.

An officer will be considered to be on duty during such holidays which will not count against the number of days for which leave is

granted.

**Auth.:** Note 2 under Rule 4 Leave Rules for the Services-Vol I Army.

The concessions of prefixing and suffixing of holidays to leave is not admissible in those cases where any other special concession in regard to the commencement/termination of leave is sanctioned under the orders of the Govt. issued from time to time.

**Auth.:** Note 3 under Rule 4 of Leave Rules for the Services-Vol I Army.

Restricted holidays will be treated as recognised holidays for the purpose of prefixing or suffixing to leave.

**Auth.:** Note 4 under Rule 4 Leave Rules for the Services-Vol I Army.

Saturdays will be treated as recognised holidays for the purpose of prefixing or suffixing to leave in respect of personnel serving at HQ/Command HQ and units/formations, which have been authorised to observe five days week.

**Auth.:** Note 5 under Rule 4 Leave Rules for the Services-Vol I Army as inserted vide CS No. 27/VII/90.

## **1. Casual Leave**

### **Entitlement: 20 days in a Calendar Year**

Casual leave up to 20 days at a time may be granted to officers, in one go, at the discretion of the competent authority.

**Auth.:** Rule 17 Leave Rules for the Services-Vol.I(Army) and GoI, MoD letter No. B/33922/AG/PS- 2(b)/2628/D(AG) dated 25 Jun 2007.

Casual leave due in a year can only be taken within that year. If, however, an individual is granted casual leave at the end of the year extending to the next year, the period falling in the latter year will be debited against the casual leave entitlement of that year. That is to say casual leave will be debited against the entitlement of the two years separately.

Casual leave cannot be combined with any other kind of leave or absence. It cannot be utilised to supplement any other form of leave or absence, except as provided for in clause (A) of Rule 72 for personnel

## **Handbook on Pay & Allowances - 2023**

participating in sporting events and tournaments

**Auth.:** Rule 10 Leave Rules for the Services-Vol. I (Army).

### **Grant of Casual Leave while on deputation or Courses of Instructions abroad**

Casual leave may be given in special circumstances at the discretion of Head of Mission subject to the condition that its grant should not have the effect of extending the period of deputation.

**Auth.:** Rule 71 (1) Leave Rules for the Services-Vol I Army.

### **2) Special Casual Leave**

Special Casual Leave may be granted on the following circumstances:

- A. for participating in sporting events, tournaments and Trekking Expeditions
- B. for participating in the activities of Indian Institute of Public Administration
- C. for attending meeting of Scientific Association and
- D. after undergoing sterilisation operation for promoting small family norms under Family Planning Scheme.

### **Conditions for the Grant of Special Casual Leave**

#### **A. For participating in sporting events, tournaments and Trekking Expeditions**

- a. Special Casual Leave is admissible for a period not exceeding 30 days in any one calendar year. For this purpose, the Special Casual Leave may be combined either with casual leave or regular leave but not with both casual leave and regular leave at one time.
- b. The grant of Special Casual Leave is only:
  - i. for participation in sporting events of national or international importance and
  - ii. when an officer is selected for participation
- aa. in international sporting events as a member of team of any National Sports Federation/Association recognized by the All

## **Leave**

India Council of Sports and approved by the Ministry of Education, provided the team is accepted as representative on behalf of India.

- ab. in events of national importance when the sporting event in which participation takes place i.e. on inter-zonal, inter-state or inter-circle basis concerned and the officer takes part in the event in a team as duly nominated representative on behalf of the State or Zone or Circle as the case may be.
- iii. for participating in Trekking Expeditions which are approved by Indian Mountaineering Foundations viz. Mansarovar Yatra etc.
- c. If the participation of an officer in the sporting event is in his personal capacity and not in a representative capacity, the special casual leave is not admissible.
- d. The power of granting Special Casual Leave will be exercised by the Chief of the Army Staff or such other officers (not below the rank of the Director) as may be authorised by him.

**Auth.:** Rule 72 Leave Rules for the Services-Vol. I (Army) and GoI, MoD letter No. B/25571/AG/PS3(b)/3335/ D(Pay/Services) dated 04 Oct 1991, DoPT OM No. 28016/2/84-ESTT.(A) dated 11 Apr 1985, No. 6/1/85-ESTT.(PAY-I) dated 16 July 1985 and No. 6/2/85-Estt-(PAY-I) dated 30 Jan 1989.

### **B. For officers participating in the activities of Indian Institute of Public Administration**

Officers serving outside Delhi who are members of the Indian Institute of Public Administration and are required to attend authorised meetings of the Institute are eligible for the grant of Special Casual Leave not exceeding six working days in each calendar year plus the minimum period required for the journey to enable them to attend such meetings and return.

The leave will be sanctioned as under:

## **Handbook on Pay & Allowances - 2023**

a. Officer Commanding Unit and the 2nd in Command	by Area / Divisional Commander
b. Other officers serving in Units	by Brig / Sub- Area Commander

**Note:** No TA/DA will be admissible for such moves.

**Auth.:** Rule 74 Leave Rules for the Services-Vol I Army.

### **C. For attending meeting of Scientific Association**

Officers, who are members or official delegates of Scientific Associations like Indian Science Congress Association, National Institute of Science of India, Institution of Engineers and similar scientific bodies are required to read papers at a conference, may, subject to the exigencies of service be granted Special Casual Leave to facilitate them to attend the meetings arranged by these organisations. This leave will be allowed only to the extent required for attendance at the meeting and journeys to and from the place of meeting. The leave will be sanctioned by the authorities prescribed for the grant of normal casual leave but not below the status of Brig/Sub Area Cdr.

**Auth.:** Rule 75 Leave Rules for the Services-Vol I Army.

### **D. Special Casual Leave to the officers on adopting small family**

Special Casual Leave is admissible to the officers on adopting small family norms.

- i. Male officers, whose wives undergo tubectomy operation for the first time or for the second time due to failure of first operation, seven days special casual leave will be entitled each time.
- ii. Male officers, whose wives undergo tubectomy/ salpingectomy operation after Medical Termination of Pregnancy (MTP), will be entitled to seven days special casual leave.
- iii. Female officers, who undergo tubectomy operation for the first time or second time due to failure of first operation, will be entitled to special casual leave not exceeding 14 days each time.

## **Leave**

- iv. One day special casual leave to female officers on the day of IUCD insertion /re-insertion.
- v. Female officers who undergo salpingectomy operation after MTP will be entitled to special casual leave of not exceeding 14 days.
- vi. Female officer, whose husband undergo vasectomy operation, will be entitled to one day special casual leave on the day their husband undergo operation.
- vii. Male and female officers who undergo sterilisation and subsequently on development of post-operational complications will be entitled to special casual leave for the entire period of hospitalisation. In addition, they will also be entitled to the extent of 7 days special casual leave in the case of tubectomy operation if they after sterilisation operation do not remain hospitalised but at the time are not found fit to perform the normal duty.
- viii. Male and female officers, who undergo operation for recanalisation, will be entitled to 21 days special casual leave or actual period of hospitalisation, whichever is less.

**Auth.:** Rule 73 Leave Rules for the Services Vol-I (Army) as reconstructed vide CS No. 34/1/98 and GoI, MoD letter No. B/33927/AG/PS-2(D) /432 /D (AG) dated 19 Feb 1997.

### **3. Annual Leave**

The restriction of performing duty for a day before being entitled to annual leave for that year has been done away with. Accordingly, annual leave of 60 days will be credited to the leave account as on 1st Jan of a year without performing duty for a day in that year. These orders are effective from 04 Apr 2011.

**Auth.:** IHQ of MoD(Army) ADGPS letter No. B/33922/AG/PS-2(b) dated 24 May 2011 and MoD Case No. B/33922/AG/PS-2(b)/642/D(AG) dated 04 Apr 2011.

Annual leave for the year may, at the discretion of the sanctioning authority, be extended to the next calendar year without prejudice to the

## **Handbook on Pay & Allowances - 2023**

annual leave authorised for the year in which the extended leave expires.

60 days annual leave is admissible in each calendar year to regular officers. For other than regular officers, the extent to which annual leave is admissible is specified in the relevant AIs under which they are commissioned.

Annual leave may be taken in one spell or in installments within the same year. Leave granted towards the end of a year and extending to the next year will be reckoned against entitlement for the year in which leave commenced. It will not affect the entitlement of the next year. The annual leave year is the calendar year viz. 01 Jan to 31 Dec.

Leave granted on first commission but before assuming duty will be counted against annual leave entitlement for the year in which an officer performs duty on expiry of that leave.

**Auth.:** Rule 69 Leave Rules for the Services Vol I. - Army.

### **Entitlement of Annual Leave in respect of Regular and Short Service Commissioned Officers with reference to date of release:**

Personnel retiring on 31st Jan and 28/29 Feb are entitled to 30 days and 58/59 days of Annual Leave respectively.

Officers released in March are entitled to 60 days Annual Leave.

**Auth.:** ADGPS, AG's Br, IHQ of MoD (Army) letter No. B/33923/AG/PS-2(b) dated 15 June 2012.

### **In the case of Short Service commissioned officers, annual leave entitlement in the year of release will be as under:**

Date of Release	AL Entitlement
Released during the month of Jan prior to 31st Jan.	Not Entitled
Released on 31st Jan	30 days
During the month of Feb prior to 28/29 Feb	30 days
On 28/29 Feb i.e. last date of the month of Feb	58/59 days as the case may be
In March and thereafter	60 days

**Auth.:AG's Br IHQ of MoD (Army) letter No. B/33922/AG/PS-2(b)**  
dated 27 July 2015.

Annual leave can also be accumulated (not exceeding 30 days in a year) to the extent of 300 days for encashment. However, Short Service Commissioned Officers are not entitled to accumulate Annual Leave for the year of Release.

**Note :** In the case of regular commissioned officers, other than NCC officers, the accumulation of annual leave in the year of retirement for encashment will be as under:

Officer retiring on 31 Jan:	15 days
Officer retiring in Feb or thereafter:	30 days

This is subject to overall limit of 300 days.

#### **Grant of Annual Leave to officers on Deputation or on Courses of Instructions Abroad**

- a. Annual leave may be given to coincide with recognised breaks in courses of instructions.
- b. Leave will be sanctioned under the authority of the Head of the Mission. In countries where there are Service Attachés or Advisers, the Head of Mission may, at his discretion, authorise the Service Attaché/Adviser to sanction the leave on his behalf. The grant of leave will be subject to such administrative instructions as may be issued by the IHQ of MoD (Army) from time to time.
- c. Officers who take leave in continuation of deputation/course of instructions abroad for personal reasons will not have their transit time for the return journey and same will be treated as duty except in the following cases:
  - i. when leave not exceeding 50% of the actual period of duty performed/to be performed outside India (excluding the transit time from India to the country of deputation and back and enforced halts if any) or 14 days, whichever is less, is granted for personal reasons before, during or at the end of the deputation/training abroad.

## **Handbook on Pay & Allowances - 2023**

- ii. when leave is taken on medical grounds or for spending profitably a period of enforced halt due to unavoidable waiting for a passage before, during or at the end of deputation / training abroad.
- d. Leave under clause (c) above up to 14 days will be sanctioned under the authority of the Head of the Mission. In countries where there are Service Attaches / Advisers, the Head of Mission may, at his discretion authorise the service Attaché / Adviser to sanction such leave on his behalf. Govt sanction will be required for grant of leave in excess of 14 days.

### **Carry forward of Annual Leave to officers on Deputation to UN Mission**

Army officers on deputation to UN Mission, who cannot avail their annual leave for the year(s) of deployment due to exigencies of service, are entitled to carry forward 30 days annual leave per year minus leave already availed, to the next year(s) for availment, on return to India. This leave will not affect the entitlement of the annual leave of that particular year when the carried forward leave is availed.

**Auth.:** GoI, MoD letter No. 17(21)/2006/D(GS-I) dated 24 Aug 2009.

### **Annual Leave entitlement to retired regular Army Officers Re-employed in Army:**

Re-employed officers who have already availed 60 days annual leave in cash or kind during the year of retirement are not eligible for the grant of any more annual leave during the same calendar year. However, those officers who could not avail full 60 days of annual leave in the previous engagement prior to their re-employment in that year, will be eligible to avail of the unavailed portion of their leave, subject to the maximum of 60 days.

Those officers who are re-employed in Army service in December of the calendar year or who join re-employment after a gap of 30 days or more from the date of initial release from regular service, their entitlement of annual leave will be restricted up to maximum of 30 days for the year provided they have 30 days balance annual leave for their previous engagement.

**Auth.:** ADGPS, AG's Br, IHQ of MoD(Army) letter No. B/33938/AG/PS-2(b) dated 17 May 2016.

#### **4) Furlough Leave**

The period of leave admissible as furlough is two calendar months or 60 days if availed in spell(s) for every three calendar years from the year of commission. This is a lump sum provision and can be availed of at any time after the commencement of the 3 years cycle. This leave is non-accumulative.

**Auth.:** Rule 19 Leave Rules for the Services - Vol I Army.

Furlough leave is not admissible to NCC whole time officers and re-employed officers. Short Service Commissioned officers are, however, entitled to furlough leave provided they serve for a period of not less than 3 years.

**Auth.:** Rule 47 Leave Rules for the Services - Vol I Army.

#### **Combination of Furlough leave with other types of Leave**

Furlough leave of two months may be granted either in one spell or in installments at any time after commencement of the 3 year cycle and may be taken by itself or combined with annual leave. When it is so combined, the annual leave portion must be taken first and Furlough leave portion must be taken last.

Furlough leave earned during a cycle of 3 years will not be combined with furlough leave of the following cycle of 3 years. Furlough leave granted in one cycle of 3 years may, however, be extended to the next cycle of 3 years at the discretion of the sanctioning authority. Such furlough leave will be reckonable against the entitlement of the cycle of 3 years in which it commenced without prejudice to the entitlement of furlough leave for the cycle of 3 years in which the leave terminates, but further furlough leave will not be admissible until the officer again performs duty.

**Note1.:** If an officer falls sick while on furlough leave, he will be deemed to be on furlough leave till the expiry of the furlough leave originally granted and sick leave will commence thereafter. The pay during sick leave will be governed under normal rules.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** CGDA letter No. 1419/ATP dated 12 Apr 1965.

**Note2.:** Furlough leave cannot be encashed.

### **5) Sick Leave**

Sick leave will be granted where the sickness exceeds 30 days.

Sick leave will reckon from the first day of admission in the hospital till the date of reporting for duty.

**Auth.:** Rule 20 (a) Leave Rules for the Services-Vol I Army.

Sick leave may be granted in the first instance up to a period of six months, which will include the annual leave due for the year. Thereafter, provided there is a reasonable prospect of the officer becoming fit for duty, an extension of sick leave by 3 months at a time on the recommendations of the competent medical board may be granted for a total period of 12 months which may be extended up to 24 months at the discretion of the leave sanctioning authority. Grant of furlough rates of pay beyond the first six months of hospitalization is not automatic but subject to receipt of Part II order notifying grant of extension of sick leave on the above basis.

**Auth.:** AO 148/77.

Where there is no reasonable prospect of an officer becoming fit for duty and the CO of the hospital initiates proceedings to invalid him out of service, extension of sick leave by three months beyond the initial period of six months may be granted by the Adjutant General.

**Auth.:** Rule 20(d) Leave Rules for the Services-Vol I Army as inserted vide AI 10/83.

**Entitlement of Pay and Allowances during the period of sick leave/hospitalisation :**

1. Sick Leave on Medical Certificate will be admissible for a period upto 6 months in 1st instance which will include AL due.
2. Provided there is reasonable prospect of the officer becoming fit for duty, extension of leave by three months at a time on the recommendation of the competent medical board may be

## **Leave**

granted upto a total period of 12 months absense from duty which may be extended upto 24 months at the discretion of authority competent

Where there is no reasonable prospect of an officer becoming fit for duty and the CO of the Hospital initiates proceedings to invalid him out of service, extension of sick leave by 3 months beyond the initial period of 6 months may be granted by Adjutant General.

In case the sick leave spills over to the following year, annual leave of the following year will be debited against hospitalisation period of consecutive year.

**Auth.:** Leave Rules 20 for the services - Vol-I, ADGPS, AG's Br, IHQ of MoD(Army) letter No. B/33922/AG/PS-2(b) dated 24 May 2011 and MoD Case No. B/33922/AG/PS-2(b)/642/D(AG) dated 04 Apr 2011.

Orders governing medical treatment and disposal of service personnel and their families who contract pulmonary TB or leprosy during service are contained in GoI, MoD letter No. 22679/DGAFMS/DG-3A/2721/D(Med) dated 18 Jul 1974. According to the provisions of this Govt letter, an officer other than one suffering from lepromatous case of leprosy will be entitled to a maximum of 12 months treatment with full pay and allowances from the date of definite diagnosis. Definite diagnosis will be made within 60 days. For other details, please refer to the Govt. letter reproduced in Appendix A to AO 150/75.

### **6) Sick List Concession**

This is a concession and not a kind of leave.

An officer falling sick while on duty or on casual leave taken by itself, would be retained on the sick list for a period of 30 days or less. Such period would be treated as on duty if it stood by itself unconnected with any kind of sick leave provided the sickness is due to causes beyond the individual's control. This concession is called "Sick List Concession". This concession will not be admissible if the period of sickness exceeds thirty days. In such cases, the entire period will be treated as sick leave.

## **Handbook on Pay & Allowances - 2023**

**Note:** Where an officer falls sick whilst on casual leave, the sick leave will reckon from the date of falling sick and the casual leave availed of prior to that date will not be vitiated.

**Auth.:** Rule 21 Leave Rules for the Services-Vol I Army.

### **7) Leave on Invalidment**

Leave on invalidment which is admissible only to officers, whose sickness is attributable to military service, will be regulated as follows -

- a. Officers who are retained in military hospital on being placed in medical Category 'E' will be granted leave on account of the disability, upto a period of 8 months commencing from the first day of absence from duty.
- b. In the case of officers suffering from pulmonary tuberculosis in a military hospital, the period of 8 months at (a) above may be extended upto a date on which medical or surgical finality is reached subject to the over-riding limit in Rule 20 (c) preceding.

**Note :** In non-attributable cases, the above concessions are not admissible.

**Auth.:** Rule 22 Leave Rules for the Services-Vol I Army.

### **Leave on Termination of Contract/Release**

#### **Terminal Leave - Applicable to Non-Regular (Short Service Commissioned) officers**

Officers granted Short Service Commission for an initial period of five years or more will, on the termination of their engagement, be entitled to 28 days terminal leave on full pay after production of Non Employment Certificate (and Non-Practicing Certificate in r/o Medical Officers), in addition to the annual leave or the balance thereof to which they may be entitled in the year, in which the engagement terminates. During this period, SSC officers technically remain on the strength of the releasing unit and will be paid leave salary. Even though the officer stands released before commencement of such leave, the officer will be Struck off Strength (SOS) from the unit /establishment with effect from the date following the date of completion of leave. In case of non-submission of 'Non Employment Certificate', half rates of pay without DA are

admitted to the officer for terminal leave period.

Short Service Commissioned Officers are not entitled to accumulate Annual Leave of the year of Release. SSC officers may be granted annual leave due for that year, if any, w.e.f. the date following the date of expiry of the contractual period or from earlier date plus 28 days terminal leave.

**Auth.:** MS Br AHQrs letter No. 36963/MS7 dated 28 Mar 1972 and Rule 51 Leave Rules for the Services- Vol I Army.

## **8) Maternity Leave to Women officers**

Maternity leave to women officers of the Army will be granted as under:

- a. With effect from 01 Sept 2008, 180 days leave on full pay for each confinement subject to maximum of two surviving children.
- b. In exceptional cases, a further extension of one month may be granted by the competent leave sanctioning authority without pay, in addition to annual leave and furlough entitlements.
- c. 30 days leave on full pay in case of miscarriage / abortion (including medical termination of pregnancy under the MTP Act) subject to the following restrictions:
  - i. Leave shall not be admissible more than twice in the course of service of an officer.
  - ii. An interval of not less than 24 months between two successive spells of above leave should exist.

**Auth.:** GoI, MoD letter No. B/33922/AG/PS-2(b)/943/ D(AG) dated 16 Mar 2009 and case No. B/33922/AG/PS-2(b)/D(AG) dated 30 June 2015.

**Note:** Grant of maternity leave during the first year will be subject to a Nursing officer giving an undertaking that she will continue in the service for another year from the date of rejoicing from such leave.

**Auth.:** Rule 56 Leave Rules for the Services-Vol I Army, AI 33/78.

## **Handbook on Pay & Allowances - 2023**

The above provisions regarding Maternity Leave to women officers are equally applicable to Whole Time Lady officers (WTLOs) NCC officers. These orders are effective from 01 Sept 2008.

**Auth.:** GoI, MoD letter No. 5413/WTLO/PC/TCS/MS(A)/1295/D(GS-VI) 2010 dated 09 Aug 2010, DoPT OM No.13018/2/2008-Estt(L) dated 11 Sept 2008 and GoI, MoD letter No. 5413/WTLO/PC/TCS/MS(A) /376/D(GS-VI)/2012 dated 26 March 2012.

### **9) Child Care Leave (CCL) to Women/Male Officers**

1. Permanently Commissioned women officers are entitled for 360 days CCL and SSC women officers(SSCOs) are entitled for 180 days of CCL during entire service period for taking care of 2 eldest surviving children below 18 years of age for rearing, looking after of their needs like examination, sickness etc.
2. \*In case of minimum 40% disability of the child, the prescribed age limit of the child for grant of CCL shall not be applied.
3. CCL will be applicable for up to two eldest surviving children, whether from 1 child birth or more.
4. CCL is also applicable to adoptee mothers.
5. CCL shall not be granted in more than 2 spells in a calendar year. (Not less than \*5 days in each spell and not more than 30 days in each spell up to a maximum of 60 days in a year).
6. In case, CCL spills over to the next year, it shall be treated as one spell against the year in which it commences.
7. SSC officers later granted PC will be entitled to the difference of CCL, authorized to the PC officer, subject to the ceiling of 360 days as authorized to PC officers.
8. CCL will be treated like annual leave. Prefixing/Suffixing of holidays to CCL is permitted. Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave will be counted for CCL.
9. CCL will not be debited against any other leave account.

10. CCL cannot be granted as a matter of right. Its grant will always be subject to exigencies of the service.
11. CCL can be combined with any other leave except casual leave.
12. CCL will not be granted during the period of probation /training (including pre-commissioning and post-commissioning course of instructions).
13. These orders are applicable from 01 Sept 2008.

\* Effective from 14 Aug 2019.

**Auth.:** Rule 56 A Leave Rules for the Services-Vol.- I Army, GoI, MoD letter No. B/33922/AG/PS-2(b)/687/D(AG) dated 04 Mar 2014 and No. B/33922/AG/PS-2(b)/1447/D(AG) dated 14 Aug 2019

14. **LTC during CCL:** Women officers may be permitted to avail LTC during CCL and to leave Headquarters /Stations as the case may be with the approval of the leave sanctioning authority. In case of foreign travel on CCL, the existing requirement and procedure for obtaining security clearance prior to and actions post the leave period as applicable in the Ex-India leave would continue to remain the same. These orders are applicable from 19 Nov 2018.

**Auth.:** GoI, MoD letter No B/33922/AG/PS- 2(b)/ 3080/D(AG-II) dated 19 Nov 2018.

The above provisions regarding CCL are also applicable to single male PC & SSC officers and also to biological / adoptee father w.e.f. 14 Aug 2019.

'Single male officers' means unmarried or widower or divorcee male officers.

**Auth.:** GoI, MoD letter No. B/33922/AG/PS-2(b)/ 1447/D(AG) dated 14 Aug 2019.

The above provisions regarding CCL to women officers are equally applicable to MNS officers and also to Whole Time Lady officers (WTLOs) of NCC. For NCC WTLOs, CCL shall be admissible for two eldest surviving minor children below the age of 18 years, for a maximum period of 2 years (i.e. 730 days) during entire service. These orders are

## **Handbook on Pay & Allowances - 2023**

effective from 01 Sept 2008.

**Auth.: GoI, MoD letter No. 5413/ WTLO/ PC/ TCS/ MS(A)/1295/D(GS-VI) 2010 dated 09 Aug 2010 and DoPT OM No.13018/2/2008-Estt(L) dated 11 Sept 2008 and dated 29 Sept 2008 and 18 Nov 2008, GoI, MoD D(AG)ID No. 18(20)/2015-D(AG) dated 10 June 2015 and GoI, MoD letter No. 5413/ WTLO/ PC/ TCS/ MS(A)/376/D(GS-I)/2012 dated 26 March 2012.**

### **10) Child Adoption Leave**

a. Women Service officers (PC & SSC) with fewer than 2 surviving children, on valid adoption of a child below the age of one year, may be sanctioned 180 days of child adoption leave immediately after the date of valid adoption, on the lines of maternity leave admissible to natural mothers.

b. This leave may be combined with annual leave and furlough leave on a sliding scale depending upon the age of the child on the date of adoption without taking into account child adoption leave as in the following illustrations;

- (i) if the age of the child is less than 9 months the maximum period of four months (two months annual Leave and two months furlough leaves authorized in extant Leave Rules) may be allowed.
- (ii) if the age of the child is more than 9 months but less than 12 months, leave up to three months (annual leave and furlough leave as authorised in extant Leave Rules) may be allowed.

c. Child adoption leave shall not be debited against leave account. The leave shall be granted in single spell.

d. Leave salary will be equal to pay drawn immediately prior to proceeding on leave.

These orders are applicable from 15 Jan 2016.

**Auth.: Rule 56-B Leave Rules for the Services-Vol.-I Army and GoI, MoD letter No B/33922/AG/PS- 2(b)/5/US (AG-II)/D(AG) dated 15 Jan 2016.**

**11) Paternity Leave to male officer on birth of a child**

Defence forces male service officers may be sanctioned paternity leave of 15 days on birth of a child subject to the following:

- a. The officer should have less than 2 surviving children.
- b. Leave to be granted during the period of confinement of his wife i.e. up to the period of 15 days before or up to 6 months from the date of delivery of the child.
- c. Paternity leave may be combined with annual leave.

These orders are applicable from 15 Jan 2016.

**Auth.:** Rule 14A Leave Rules for the Services-Vol I Army and GoI, MoD letter No B/33922/AG/PS- 2(b)/5/US (AG-II)/D(AG) dated 15 Jan 2016.

**12) Paternity leave to male officer on adoption of a child**

Defence Forces male service officers may be sanctioned paternity leave of 15 days on adoption of a child subject to the following:

- a. The officer should have less than 2 surviving children.
- b. The child should be below the age of 1 year on the date of valid adoption.
- c. Leave will be granted for 15 days within 6 months from the date of valid adoption of child.
- d. Paternity leave may be combined with Annual Leave.

These orders are applicable from 15 Jan 2016.

**Auth.:** Rule 14-B Leave Rules for the Services-Vol I Army and GoI, MoD letter No B/33922/AG/PS- 2(b)/5/US (AG-II)/D(AG) dated 15 Jan 2016.

**13) Study Leave**

Study Leave is now admissible to all the regular officers of the Army. The relevant orders laying down the conditions for the grant of study leave to officers of different Corps are as under:

**Auth.:** Rule 27 to 30 Leave Rules for the Services-Vol I Army and AI  
42/82

## **Handbook on Pay & Allowances - 2023**

- a. Regular officers of the Army other than AMC/ADC/RVC. (Rule 28 Leave Rules for the Services-Vol I Army, AI 42/82 and AO 11/87)
- b. Regular officers of the Army Medical Corps and Army Dental Corps.(Rule 28(A) Leave Rules for the Services-Vol I Army and AI 13/78)
- c. Regular officers of the Remount and Veterinary Corps.(Rule 29 Leave Rules for the Services-Vol I Army and AI 137/66)

### **A) Regular Commissioned Officers Except AMC, ADC, RVC**

#### **1. Conditions for grant:**

- a. Study leave will be admissible to officers of all Arms and Services.
- b. Study leave may be granted to an officer to enable him to undergo, in or outside India, a special non-academic course of study certified by IHQ of MoD (Army) as enhancing his usefulness as an Army officer.
- c. Study leave ex-India will be ordinarily admissible for those non-academic courses only, which are not available at any University or Institution in India.
- d. Study leave shall not ordinarily be granted to an officer who has rendered less than 5 years' service or who is due to retire from service within 3 years of the date of return to duty from leave.
- e. The maximum period of study leave will generally be up to 24 months. It may be extended by a period of two months annual leave (if not already availed) of the year in which study leave commences plus an additional two months furlough entitlement of the three years cycle spanning the study leave period, if so required by the specific study being undertaken. Furlough rates of pay will be admissible during furlough leave when granted. The maximum period of study leave including annual leave and furlough, will be 28 months during the entire service of the officer.
- f. The study leave will be admissible not more than twice

throughout the service subject to the overall 28 months limit, prescribed in (e) above.

- g. Study leave vacancies will be filled up.
- h. Prior to the grant of study leave, the officer will give an undertaking in writing that he will not normally seek permission to retire or resign the commission except on grounds of ill health and other compassionate grounds within a period of 3 years after return to duty.
- i. (1) If an Army officer seeks retirement from service or submits an application to resign his commission during the period of study leave or within a period of three years after return to duty, or if an officer fails to complete his course of study, he shall be required to refund the actual amount of leave salary, study allowance, cost of fees, travelling and other expenses, if any, incurred by the Govt and the actual amount, if any, of the cost incurred by other agencies such as foreign Govt foundations and trusts in connection with the course of study, together with interest thereon at rates for the time being in force on Government loans from the date of demand, before permission to retire is granted or his resignation is accepted. Provided that nothing in this sub-paragraph shall apply:
  - (aa) to an officer who, after return to duty from study leave is permitted to resign or retire on grounds mentioned in (h) above
- or
- (ab) to an officer who, after return to duty from study leave, is deputed to serve in any statutory or autonomous body or institution under the control of the Govt and is subsequently permitted to resign from service under the Govt with a view to his permanent absorption in the said statutory or autonomous body or institution in the public interest.
- (2) Notwithstanding anything contained in this rule, the Govt may, if it is necessary or expedient to do so, either in public interest or having regard to the peculiar circumstances of the case or

## **Handbook on Pay & Allowances - 2023**

class of cases, by order, waive or reduce the amount required to be refunded under sub-para (i)(1) above by the officer concerned or class of officers.

- 2. Pay:** During study leave, officers will draw full pay of the rank held and all allowances.
- 3. Study leave** will commence from the date an officer is struck off the strength of his unit and the officer must report to the unit to which he is posted on the day following the date completion of his leave.
- 4. Journey Period:** Time spent on the journey to the place of study and return to the station to which posted on completion of the studies will reckon as study leave, but the allowance specified in Para 3 & 4 above will not be admissible during the period of journey.
- 5. Travelling Allowance:** Travelling allowance is ordinarily not admissible but the President may in exceptional circumstances sanction the payment of such allowance.
- 6. Recall from study leave:** Officers may be recalled from study leave with the approval of Deputy Chief of Army Staff (IS&T) based on the following circumstances:
  - (a) In case of operational exigencies of service.
  - (b) In disciplinary cases:
    - (i) When an officer is required to attend as a witness, he may be recalled for a maximum period of 40 days i.e. Court of Inquiry (10 days), Summary of Evidence (10 days) and Court Martial (20 days).
    - (ii) Period of recall for accused should be maximum of four months covering Court of Inquiry, Summary of Evidence and Court Martial.
  - (c) While calling the witnesses, the schedule of the course examinations should be kept in view. The affected officer would be required to furnish the examination schedule issued by the University/Institute for this purpose to his Station HQ and MT-9 of IHQ of MoD (Army).

7. The recall of officers as in Para 11(a), b (i) & (ii) above would be without liability to reimburse pay and allowances for the period of study leave availed. In case of Para 11(b) (ii) it will also be without liability but if the officer is found culpable, his study leave can be terminated with financial burden on him.
8. Extension of study leave up to a maximum period of four months in respect of officers recalled for short periods for emergent requirements as specified above, may be granted with the approval of the Deputy Chief of Army Staff (IS&T). The study leave availed by such officers shall be converted into regular leave standing to their credit on the date on which the study leave commenced and balance period of study leave, if any, which cannot be so converted, treated as extraordinary leave.
9. When an officer is recalled from study leave for purposes given in Para 11 above, the period spent between departure from leave station to duty station and back will count as temporary duty. The extension of study leave may be granted on the orders of DCoAS (IS&T). However, officers recalled will not be entitled to annual leave for that year on the basis of duty as performed.
10. Application for study leave will be submitted to GS/MT Dte, IHQ of MoD (Army) for necessary action.

**Auth.:** AI 42/82, AI 16/92, AI 1/2003 and Rule 27, 28 of Leave Rules for the Services Vol I - Army.

**B) Regular Commissioned Officers of AMC and ADC:**

**Auth.:** Rule 28A of Leave Rules for the Services Vol I - Army.

- a. Study leave will be admissible for courses of post-graduate study at recognised institutions or for study ordinarily associated with post-graduate work as may be approved by the DGAFMS. Courses of study intended for students preparing for their basic medical/dental qualification will not be approved.
- b. The study leave will commence from the date an officer is struck off the strength of his unit and he must report to the unit to which he is posted on the day following the date of completion of his leave.

## **Handbook on Pay & Allowances - 2023**

- c. The period of study leave will not exceed 24 months in all during the entire service of an officer.
- d. The minimum period for which study leave may be allowed will not be less than six months.
- e. Study leave may be taken at any time, but it will not be permissible to combine it with any other form of leave.
- f. Study leave will not count as service for any other leave. It will, however, not affect any period of qualifying service for the grant of furlough, rendered before the officer proceeded on study leave.
- g. Prior to the grant of study leave, the officer will give an undertaking in writing that he will not seek permission to retire or resign his commission except on grounds of ill health within a period of 5 years from the date of return from study leave last availed of. If an officer chooses to resign his commission after completing five years' service from the date of return from study leave but before completing twelve years of total commissioned service (excluding the period of ante-date), he may be called upon to refund such amount of study allowance drawn by him as may be decided by Government on merits of each case.
- h. Admissibility of Pay & Allowances during Study Leave

During the period of study leave, an officer will draw full pay of the rank and all allowances.

**Auth.:** Rule 211(a) Pay and Allowances Regulations for the Officers of the Army as amended vide CS No. 687/VII/94.

- i. Non-Practicing Allowance will be admissible during study leave.

**Auth.:** Note 2 under Rule 171 of Pay and Allowances Regulations for the Officers of the Army.

### **C) Regular Commissioned Veterinary Officers of RVC and Military Farms :**

**Auth.:** Rule 29 and 30 of Leave Rules for the Services Vol I - Army.

- a. Study leave will be admissible only for definite courses of post-

## **Leave**

graduate study at recognised institutions or of study ordinarily associated with post-graduate work. Such courses must be approved as suitable by the DRVS/DMF. Courses of study intended for students preparing for their basic Veterinary/Agriculture and Dairying qualifications will not be approved.

- b. The grant of study leave will be subject to the conditions applicable to Regular Commissioned Officers of AMC and ADC vide clauses (b) to (i) mentioned above.

**Auth.:** Rule 29 and 30 Leave Rules for the Services-Vol I Army, AI 42/82 and Rule 58 CCS (Leave) Rules.

### **14) Ex-India Leave regarding Deputation / Delegations Abroad of officers, sponsored by Govt**

Ex India Leave will be regulated as per Rule 71 of Leave Rules for the Services Vol.-I (Army).

During Ex-India leave, the closed holidays (Saturday/Sunday etc.) may be allowed to be prefixed/suffixed as the case may be subject to the condition that no extra financial implication like payment of Hotel charges/ per diem allowances are involved. This will take effect from 08 Nov 2011.

**Auth.:** GoI, MoD letter No. B/33926/AG/PS-2(b)/4894/D(AG) dated 8 Nov 2011.

In case of official visit/tour abroad (including training and excluding study leave) where the period of deputation is less than eight (08) days, the officer may be granted ex-India leave for a maximum period of four (04) days. These orders are effective from 30 June 2017.

**Auth.:** GoI, MoD letter No 13(3)/2017-D(AG) dated 30 June 2017 and GoI, MoF letter No 19036/2/2016-E.IV dated 26 Oct 2016.

### **Regularisation of irregular grant of leave**

Excess/irregular grant of all kinds of leave up to 60 days in respect of officers can be regularised by adjustment against future annual leave or by grant of EOL without pay and allowances as under:

- a. up to 30 days - by Divisional Commander or equivalent

## **Handbook on Pay & Allowances - 2023**

- b. up to 60 days - by Corps Commander or equivalent

Cases of excess/irregular grant of leave in excess of 60 days will have to be regularised under Govt Sanction.

**Auth.:** GoI, MoD letter No. 90716/Redel/AG/PS 2(b)/776/D(AG) dated 16 Feb 1982.

### **Overstayal of Leave**

The overstayal of leave on account of natural calamities viz. floods, earthquakes and landslides will be regulated as under:

If an officer is compelled to overstay his leave due to natural calamities viz. floods, earthquakes and landslides, the overstayal in excess of the maximum leave admissible up to 30 days may be regularised by IHQ of MoD (Army) at their discretion by adjusting against his future annual leave entitlement or furlough leave as may be considered appropriate.

**Auth.:** Rule 6(d) (i) Leave Rules for the Services-Vol I Army.

### **15) Encashment of leave**

#### **The ceiling on encashment of Annual Leave:**

Orders for encashment of leave are effective from 01 Jan 2006

The quantum of leave encashment to the number of years of service has been delinked. Accordingly the accumulation and encashment of leave will be limited to the number of days of annual leave at the credit of the Army officer on the day of his proceeding on superannuation / release/ discharged on his own request/ invalidated out of service/die while in service, irrespective of the number of years of service rendered, subject to a limit of 300 days and maximum of 30 days to be accumulated in a calendar year.

However, Annual leave of the year of termination of engagement is not encashable in respect of short service commissioned officers.

The benefit of enhanced leave accumulation and encashment will be subject to the following conditions:

- a. Not more than 30 days will be allowed to be accumulated in a calendar year. Annual leave of the year of retirement will be

encashed as follows:

- (i) Those retiring on 31st January - 15 days
- (ii) Those retiring in February and thereafter - 30 days
- b. The total number of days of leave encashed including leave of the year of retirement shall not exceed 300 days.

**In case of Invalidation out of Service:**

In case of officers invalidated out of service, the portion of annual leave of the year of invalidation, which is not required to be adjusted against hospitalization of sick leave, will be allowed to be encashed subject to limit of maximum of 30 days for that year. The period of sick leave will continue to be initially debited against annual leave of the year of hospitalization in accordance with this rule.

**In case of Death while in Service:**

Where death takes place in the months of January/February of a calendar year, encashment of leave only up to 50% of the annual leave due and admissible on the day preceding the day on which the death takes place will be allowed to be encashed. Fractions of a day shall be rounded off to the nearest day. For example where death takes place on, say, 5th, 10th, 20th and 31st January, the maximum encashment permissible will be two days, four days, nine days and fifteen days respectively. Encashment for death in the month of February will have to be calculated similarly. No reduction on account of pension equivalent of Death cum Retirement Gratuity will be made from the amount of leave encashment.

**Auth.:** GoI, MoD letter No. B/33931/AG/PS-2(b)/1908/D(AG) dated 12 Apr 2010.

The above orders are equally applicable to the officers commissioned in Territorial Army who proceed on superannuation / release/ discharged on his own request/ invalidated out of service/die while in service.

**Auth.:** GoI, MoD letter No. 59910/GS/TA-3(a)/1541/US/D(GS-III)/10 dated 11 Feb 2011.

**Officers cashiered/dismissed from service**

## **Handbook on Pay & Allowances - 2023**

Encashment of leave is not admissible to officers cashiered/dismissed from service.

**Auth.:** CGDA letter No. AT/I/1312/X dated 03 Feb 1999.

### **Accumulation of Annual Leave by Newly Commissioned Officers**

An officer who reports for duty on 30 Dec or 31 Dec of the year of commissioning will not be entitled to accumulation of annual leave for encashment in the year of commission. However, officers who are granted commission before 01 Dec and reports for duty in the first or second week of Dec will be entitled to accumulate annual leave for encashment up to a maximum of 15 days for that year.

**Auth.:** AG'sBr, AHQrs letter No.B/32238/AG/PS-2 (b) dated 03 April.1998.

Accumulation of annual leave for encashment during re-employment is not permissible.

### **Leave Encashment on Superannuation for Army Officers while on Deputation with Civil Ministries / Departments**

Payment of Leave Encashment on Superannuation for Army Officers while on Deputation with Civil Ministries / Departments will be released by PCDA(O) out of Defence Service Estimates irrespective of their option to draw Civil or Service rates of Pay.

**Auth.:** GoI MoD letter No. B/33931/AG/PS-2(b)/1364/2015/D(AG) dated 06 Nov 2015.

### **16) Encashment of Annual Leave along with LTC**

Army officers will be authorised for encashment of annual leave up to 10 days at the time of availing of Leave Travel Concession to cover incidental expenses incurred on travel by them, subject to following conditions:

- a. The total annual leave so encashed during the entire service career, along with LTC will not exceed 60 days in the aggregate.
- b. A balance of at least 30 days annual leave will still have to be available to the officer's credit after taking into account the period of encashment of leave as well as actual availing of leave

during LTC.

- c. Not more than 30 days annual leave can be accumulated for encashment purpose in a calendar year in any case.
- d. The period of annual leave so allowed to be encashed along with LTC while in service should not exceed the maximum limit/ceiling prescribed for accumulation and encashment of leave as the case may be.
- e. Encashment of annual leave on LTC is also admissible, even if, the family avails LTC alone without the officer.
- f. The benefit of leave encashment may be allowed 60 days before the proposed date of outward journey.

**Auth.:** GoI, MoD letter No.12647/Q Mov C/2610/D (Mov) /98 dated 11 Sep 1998, No. B/33931/AG/PS-2(b)/3343/D(Mov)/99 dated 10 Dec 1999, DoPT Estt. (Leave)Section ID No. 14028/2/2013-Estt.(L) dated 25 Feb 2013, MoD(Fin/QA) ID No. 9(2)/QA/98 dated 20 March 2013, DoPTEstt. (Leave) Section ID No. 14028/2/2012-Estt.(L) dated 26 June 2012 and GoI, MoD letter No. 12647/LTC/Mov C/25/D(Mov)/2013 dated 25 Feb 2013.

Annual leave can be encashed for LTC from the leave accumulated for encashment purpose also.

**Auth.:** ADG of Movement/ Mov C, IHQ of MoD (Army) letter No. 12647/LTC/Mov C dated 14 Jan 2013.

It is further clarified that where both husband and wife are in Govt Service, the present entitlement for availing LTC shall remain unchanged and encashment of leave equal to 10 days at the time of availing of LTC may continue to be available to both, subject to maximum of 60 days each during the career.

**Auth.:** GoI, MoD letter No. 12647/LTC/MOV C/2970/D (Mov)/08 dated 17 Dec 2008.

W.e.f. 03 Jun 2009, the encashment of annual leave during LTC will be admitted without any linkage to the number of days and the nature of leave availed while proceeding on LTC. Further, there is no restriction on

## **Handbook on Pay & Allowances - 2023**

number of spells for encashment of annual leave subject to a maximum of 60 days.

**Auth.:** DoPT OM No.14028/4/2009-Estt. (L) dated 03 Jun 2009, and GoI, MoD No. 12647/LTC/Mov C/1362/D(Mov)/09 dated 06 Aug 2009.

### **Annual Leave Encashment on LTC to Re-employed officers**

Re-employed officer will be entitled to encashment of annual leave on LTC during re-employment period up to the maximum limit of 60 days in accordance with Rule 38-A (including number of days for which encashment of Annual Leave on LTC has been allowed while in service), provided he is entitled to LTC.

**Auth.:** GoI, MoD letter No. 12647/LTC/Mov C/2969/D (Mov)/2011 dated 06 Jan 2011 and DoPT No. 14028/1/2010-Estt.(L) dated 02 March 2010.

### **Encashment of Leave - Short Service Commissioned Officers**

SSC officers are entitled for encashment of Annual Leave to the maximum limit of 300 days, with the introduction of encashment of accumulated leave without linkage to service period w.e.f. 01 Jan 2006. Also, the existing benefits of Terminal Leave will remain unaffected and SSC officer on release will continue to be granted in kind the Terminal Leave as follows:

- a. Full or balance of Annual Leave for the year of release
- b. 28 days Terminal Leave.

It means that accumulation of Annual leave for encashment during the last year of engagement will not be permissible.

Benefit of encashment of leave to SSC officers will be admissible either at the end of tenure of SSC as also after the second tenure, where this occurs after a break, such that the overall limit of 300 days during the entire service is not exceeded.

**Auth.:** GoI, MoD letter No. B/33931/AG/PS-2(b)/1908/ D(AG) dated 12 Apr 2010 and No. B/33931/AG/PS-2(b)/2890/D(AG) dated 18 July 2011.

### **Encashment of Leave on LTC**

Payment on account of Encashment of Annual Leave on LTC will be made by PCDA(O), Pune, on the basis of Part II order for Encashment of Leave, duly notifying the type of LTC including Place of Visit, Period of Leave. The amount can be claimed 60 days prior to performing the LTC journey. Annual Leave Encashment on LTC as per 7th CPC orders applicable from 01 Jan 2016 will be the Pay drawn in the prescribed level in the Pay Matrix and Dearness Allowance.

**Auth.:** SRO 12(E) dated 03 May 2017.

**Note.:** (i)The amount paid on account of Leave Encashment will be recovered in one go if LTC is not performed as stated. In case the Journey is cancelled due to any reasons, the amount will be required to be refunded immidiately through MRO/e-MRO by the officer in favour of o/o the PCDA(O) Pune



## **9. Joining Time**

Joining time consists of two parts viz.

- i. Preparatory period and
- ii. Journey period.

Joining time is admissible when an officer is transferred from one unit to another involving a change of station.

The normal entitlement of journey time is -

- a. 6 (six) days preparatory time and
- b. Travel time calculated on the following scale :

One day in respect of each of the following distance or fractions thereof:

Journey by rail	500 kms
Journey by sea	350 kms
Journey by river	150 kms
Journey by road by motor car	250 kms
Journey by other means	25 kms
Journey by aircraft	Actual time occupied in the journey. A part of a day should be treated as one day.

**Note:** Preparatory time is mainly intended for winding up the domestic establishment at the last duty station and to re-establish the same in the new duty station.

### **Calculation of joining time between the two stations**

1. Joining time is calculated between the two stations on the basis of actual distance only and not on the assumed or weighted mileage for which fare is charged by the Railways. For example, the actual distance between Simla and Kalka is only 96 kms. But fare for rail journey on this sector are charged by the Railways on the basis of assumed distance of 287 kms. In such a case for the purpose of calculation of joining time, the distance between the stations will be reckoned as 96 kms only.

## **Joining Time**

2. The competent authority may sanction an extension of joining time provided the maximum period of thirty days is not exceeded. Such extension will be as per the conditions prescribed in Para 4 of AO 259/73. In calculating joining time as above, Sundays will be neglected but will be included for the maximum limit of 30 days. Holidays will be included in the calculation of joining time.

Joining time will be counted as duty. It cannot be combined with casual leave but the latter may be granted in lieu of joining time. In such a case, the duration of casual leave need not necessarily be restricted to the length of joining time otherwise admissible.

**Auth.:** Para 18 of AO 259/73.

### **Joining time while on Temporary Duty or on a Course of Instructions at another station**

Joining time as calculated in Para 1 above may be allowed to an officer at the time of proceeding to another station in or ex-India to attend a course of instructions of more than 6 months (entitling him to TA on permanent duty scale) if he does not retain service accommodation at the last duty station for the duration of the course. The period of 6(six) days normally allowed for preparation will, however, not be admissible to an officer proceeding to attend such a course from a field area (non-family station). However, at the discretion of the competent authority and (this will be) within the purview of Para 1034 of Regulations for the Army Vol II, in the case of transfers from one concessional area to another as also transfers from one station to another within the same concessional area, joining time be granted.

**Auth.:** CGDA letter No.1223/AT-P dated 06 Jul 1973 & 16 Jul 1976 and Para 5 of AO 259/73.

Joining time may also be allowed to an officer who, while on temporary duty or on a course of instruction is posted on permanent duty to another unit or appointment and is required to proceed direct from the station of temporary duty or course of instruction. In such a case, the joining time will be reckonable from the station of the temporary duty/course of instructions. When such an officer is granted annual leave immediately at the end of the course, he will still be entitled to joining time.

## **Handbook on Pay & Allowances - 2023**

Save in the circumstances stated above, joining time is not admissible to officers while proceeding to attend course of instructions irrespective of its duration. It is also not admissible when on completion of the course, the officers return to units in the same station from where they proceeded to the course. What is admissible in these cases is only the actual journey time that is necessary for the completion of the journey to and from the course station.

### **Combination of joining time**

Joining time is admissible in conjunction with annual leave and furlough leave. However, where such a combination is involved, annual leave portion must be taken first, then the furlough and thereafter joining time would commence.

### **Admissibility of Joining Time when transferred to Civil / Foreign employment**

When an officer is transferred from military to civil or foreign employment or is reverted to military employ, he may be granted joining time under the rules of the borrowing civil department or Govt and Military Rules on joining time will not apply.

**Auth.:** Para 7 of AO 259/1973.

### **Admissibility of Joining Time to newly commissioned officers on their first permanent posting after training**

Joining time is not admissible to newly commissioned officers on their first permanent posting after completion of their initial/post commissioned training. Such officers are entitled to the actual journey period only from the station of training to the new duty station.

**Auth.:** Para 10 of AO 259/73.

### **Grant of Joining Time when an officer falls sick during the period of Joining Time**

An officer who falls sick during the period of joining time granted to him on transfer from one appointment to another but recovers within the period of 'Sick List Concession' and is not granted any sick leave, is entitled to avail of the balance of the joining time before assuming his new appointment.

## **Joining Time**

**Auth.:** Para 11 of AO 259/73.

### **Reckoning of Joining Time from the station of the Course/Old Duty or Leave when transferred on Permanent Duty**

- a. In the case of officers who at the end of the course are granted annual leave and posted to a station other than that from where they proceeded on the course, joining time will reckon from the station of the course.
- b. In the case of officers who are granted annual leave on transfer from one appointment to another, joining time will reckon from the old duty station.
- c. Officers who are transferred from one appointment to another whilst on annual leave and required to proceed direct to the new duty station, joining time will reckon from the leave station or the old duty station, whichever calculation would entitle them to less joining time.

**Auth.:** Para 19 of AO 259/73.

### **Handing / Taking over period**

The maximum period, which will be inclusive of Sundays and holidays admissible for handing/taking over charge of appointment is as under:

- i. Where physical check of stores is involved - 7 days (may be extended up to 10 days at the discretion of Local Formation Commander in the case of Quarter Masters of units etc. which are dispersed).
- ii. In other cases - 4 days.

Handing/taking over period is also admissible to an officer returning to military duty on reversion from deputation with Civil departments. It is, however, not admissible in the case of an officer who is granted joining time in conjunction with annual leave granted by the receiving unit on transfer. Handing/taking over period is also not admissible for interchange of appointments within the same unit.

**Auth.:** AO 310/73.



## **10. Gallantry Awards**

### **Monetary Allowance for Gallantry Awards**

Monetary Allowance for the Gallantry Awards came into effect with the issue of AI 268/50 for acts of gallantry performed in an operation in the field on or after 15 Aug 1947. The monetary allowance attached to gallantry decorations are as under:

Awards	Rate w.e.f. 01 Feb 95 (Rs. p.m.)	Rate w.e.f. 01 Jan 96 (Rs. p.m.)	Rate w.e.f. 01 Feb 99 (Rs. p.m.)	Rate w.e.f. 14 May 08 (Rs. p.m.)	Rate w.e.f. 30 Mar 11 (Rs. p.m.)	Rate w.e.f. 01 Aug 17 (Rs. p.m.)
Param Vir Chakra	350	1,500	1,500	3,000	10,000	20,000
Ashoka Chakra	325	450	1,400	2,800	6,000	12,000
MahaVir Chakra	275	400	1,200	2,400	5,000	10,000
Kirti Chakra	250	350	1,050	2,100	4,500	9,000
Vir Chakra	200	300	850	1,700	3,500	7,000
Shaurya Chakra	175	250	750	1,500	3,000	6,000
Sena Medal (for gallantry only)	Nil	Nil	250	500	1,000	2,000
Asadharan Suraksha Seva Praman Patra (ASSPP)	Nil	Nil	Nil	Nil	Nil	6000 *

\*w.e.f. 27.08.19

The monetary allowance is payable to all recipients irrespective of rank and income.

Each bar to the decoration will carry the same amount of monetary allowance as admissible to the original award. The monetary allowance will be paid in respect of all Gallantry Awards received by an officer.

The Gallantry Award is exempted from Income Tax. AO 46/79 refers.

## Gallantry Awards

The allowance will be admissible to the recipient of the award and on his death to his widow lawfully married by a valid ceremony. The widow will continue to receive the allowance until her death.

Ordinarily, the widow who was first married shall receive the allowance but with the special sanction of the Govt, the allowance may be divided equally between the lawful widows of the recipient.

When the award has been made posthumously to a bachelor, the monetary allowance shall be paid to his father or mother, and in case posthumous awardee was a widower, the allowance shall be paid to his son below 18 years or unmarried daughter as the case may be.

Some State Governments/Union Territories have formulated their own schemes to grant cash rewards to awardees domiciled in their states. Any such reward sanctioned is payable by them.

**Auth.:** GoI, MoD letter No. 3(21)85/D(Ceremonials) dated 31 Jan 1995 as amended vide No.3(8)/98/D(Ceremonials) dated 08 Jun 1998, No. 3(8)/98/D(Ceremonials) dated 18 Mar 1999, No. 7(32)/2007/D(AG) dated 14 May 2008 & dated 07 Oct 2008, No.7(119)/2008-D(AG) dated 30 Mar 2011 and No. 7(62)/2014-D(AG) dated 04 Dec 2017.

- Note:**
- i. Recovery of public dues from payment of monetary allowance payable to NOK of the deceased officer is permissible.
  - ii. Monetary allowance of Rs.250/- p.m. is also payable w.e.f. 01 Feb 1999 to all officers awarded Sena Medal for gallantry prior to and on 26 Jan 1999.

### Documents to be submitted to PCDA(O) for claiming allowance

1. Part II order notifying the grant of the monetary allowance citing reference to the No. and date of the Gazette notifying the award of the decoration as per "Documentation Procedure for Publication of Part II Orders (Officers)".
2. \*Certificate from IHQ of MoD (Army) to the effect that the officer has been given the award on account of gallantry.

**Note:** \* This certificate is required in cases of gallantry award of Sena Medal for gallantry where the award was given prior to 1998.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoD/D(Ceremonials) ID No. 3/6/2000/D(Cer) dated 16 Nov 2000.

### **Asadharan Seva Suraksha Praman Patra**

- i. Gallantry Allowance @ Rs. 6,000/- p.m. is payable to Asadharan Suraksha Seva Praman Patra (ASSPP) awardees of RAW and Dte General of Security.
- ii. The allowance is payable to Defence Personnel on Deputation to SFF w.e.f the date of issue of orders i.e. 27/08/2019.
- iii. The monetary allowance of Rs. 6,000/- p.m. will be paid along with the salary.
- iv. The award is payable for life time i.e. even after retirement along with the Pension.
- v. In case an Officer receives one category of award more than once, the benefit will be granted for one only.
- vi. The allowance is payable to retired Indian Army awardees or to spouse of such awardees, posthumously, along with Pension.
- vii. 75% Air Travel Concession by Indian Airlines on Journey by Economy Class on Domestic Sectors.
- viii. 1st Class/AC-II Complimentary Card Pass of Indian Railways along with a companion for rail journey will be provided.

**Auth.:** GoI, Cab Sectt, New Delhi Order No. 8/17/2019-EA.I-1774 dated 27/08/2019, Addendum No. 8/17/2019-EA.I-1774 dated 26/11/2019, PCDA(P), Allahabad Section Order No. 05 dated 10/08/2021.



## **11. Gazette Notifications on Substantive / Quasi-Substantive Promotions - AFL Cell**

The work relating to audit of Army List and Draft Gazette Notifications in respect of Army Officers including AMC, ADC, RVC, RROs, MNS, TA and NCC (Army Wing) was transferred to PCDA(O) Pune with effect from 01 Jan 1984. With the transfer of the above work, a separate section known as "AFL Cell" (Armed Forces List Cell) has been opened in PCDA(O) in Ledger Wing with effect from 01 Jan 1984.

Notifications in the Gazette of India, Part I Section IV are audited by the PCDA(O) before they are published in the Gazette. Such approved Draft Gazette Notifications will be returned to IHQ of MoD (Army) / DGAFMS for final notification in the Gazette.

**Auth.:** CGDA letter No. Regs/193 dated 30 Jan 1985.

Promotions up to the rank of Col (Time Scale) i.e. Non Select Ranks of officers of General Cadre/AMC/ADC/RVC are by time scale. Pay and Allowances on promotion to these substantive time scale ranks and also in respect of Short Service Commissioned officers (including WSES) will be admitted only on receipt of DGN from concerned executive authority i.e. MS Branch, IHQ of MoD(Army)/DGAFMS.

**Auth.:** MS Branch, IHQ of MoD (Army) letter No. 04477/A-83/MS Policy dated 20 Mar 2010.

Pay and allowances and all financial benefits of the Select Ranks will be allowed on the basis of Part II orders issued by the units / establishments duly supported by promotion orders, issued by MS Br, IHQ of MoD(Army)/DGAFMS, incorporating requisite certificates therein. Draft Gazette will not be insisted upon. Draft Gazette Notifications will be published as usual and vetted by PCDA(O) as hitherto-fore.

The promotion orders issued by MS Br, IHQ of MoD(Army)/DGAFMS would contain the following certificates:

## **Handbook on Pay & Allowances - 2023**

### **For promotion to Non Select Ranks (up to the rank of Lt Col)**

- a. The officer has completed the qualifying service as prescribed for the grant of substantive promotion.
- b. The officer has assumed/is holding the appointment of \_\_\_\_\_ tenable in the rank of \_\_\_\_\_ with effect from \_\_\_\_\_ as per the authorization of PE/WE.
- c. The officer is not under DV Ban.
- d. Officer has passed eligibility exams e.g. Part 'D' for promotion to rank of Lt Col.
- e. The officer meets all eligibility criteria laid down for this promotion.

### **For promotion to the rank of Colonel (TS)**

- a. The officer has completed the qualifying service as prescribed for the grant of substantive promotion.
- b. The officer has assumed/is holding the appointment of \_\_\_\_\_ tenable in the rank of Col (TS) with effect from \_\_\_\_\_ as per the authorization of PE/WE.
- c. The officer is not under DV Ban.
- d. The officer has been approved for promotion as intimated vide MS Branch /DGAFMS letter No. \_\_\_\_\_ dated \_\_\_\_\_.

### **For promotion to the rank of Colonel**

- a. The officer has completed the qualifying service as prescribed for the grant of substantive promotion.
- b. The requisite vacancy is available against which substantive promotion has been granted and the total cadre strength of the rank to which promoted will not be exceeded.
- c. The officer is not under DV Ban.
- d. The officer has been approved for promotion by the CoAS as intimated vide letter No. \_\_\_\_\_ dated \_\_\_\_\_.

## Gazette Notifications on Substantive / Quasi-Substantive Promotions - AFL Cell

### For promotion to the rank of Brig and above

- a. The officer has completed the qualifying service as prescribed for the grant of substantive promotion.
- b. The requisite vacancy is available against which substantive promotion has been granted and the total cadre strength of the rank to which promoted will not be exceeded.
- c. The officer is not under DV Ban.
- d. The officer has been approved for promotion by the competent authority as communicated vide MoD, Dy No. UO No. \_\_\_\_\_ dated \_\_\_\_\_.

**Auth.:** CGDA Office letter No. AT/I/1283/VII dated 13 Feb 2009 and dated 20 Feb 2009 and MS Branch IHQ of MoD(Army) letter No. 04477/1/MS Policy dated 02 Sept 2009.

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## **12. Attachments**

### **Attachment of officer of one Unit to other Unit/Formation**

Officer borne on the strength of one unit may be posted to other unit and kept on the attached strength (as distinct from the regular strength) of those unit for certain purposes, for specified temporary period or for such period as may be found necessary for finalising the purpose of attachment.

#### **Types of Attachment**

The usual types of attachment are:

- a. Attachment on disciplinary grounds, suspension etc.
- b. Attachment for employment on the staff of IHQ of MoD(Army), Commands, Corps / Division / Area or other formation HQ for period not exceeding six months.
- c. Attachment to specified formations for receiving instructions and training in staff duties for a period not exceeding three months.
- d. Attachment to the nearest unit/formation on discharge from hospital when found fit for duty pending receipt of posting orders.

#### **Attachment on Disciplinary grounds, Suspension or when placed under Arrest**

- a. Officer against whom disciplinary action is contemplated may, where necessary, be attached to other unit at the discretion of IHQ of MoD (Army), for the purpose of investigation and progress of the disciplinary case.

**Auth.: AI 106/60.**

Officer placed under open or close arrest or suspended from duty under Para 349 of the Regulations for the Army, 1987 or attached to another unit for disciplinary purpose under AI 30/86 will be struck off the strength of unit/formation/ establishment and held supernumerary to the establishment.

Withholding of Pay & Allowances of persons subject to the Army Act placed under Arrest or Suspension

The provisions of Army Act Sections 90 and 91 are permissive and

## Attachments

not mandatory. Further, withholding of any pay and allowances of an Officer cannot be ordered from a retrospective date. The effective date of such withholding will be the date on which the order is signed and this date will be communicated to the PCDA(O).

The guidelines for withholding pay and allowances under different circumstances are furnished in Para 5 of AO 17/01.

Any amount of pay and allowances of an officer withheld under Army Act Section 93 cannot be utilised during the period of the withholding to meet any public or regimental debt due from him. This will be borne in mind by Commanding Officers when allowing any credit facilities to the officers concerned. In the case of an Officer whose entire pay and allowances have been withheld and who is unable to meet his mess bills from his own resources, the bills will be claimed from the PCDA(O) as laid down in Para 1289 of the Regulations for the Army, 1987 and also under Rule 538-539 of Pay and Allowances Regulations for the Officers of the Army as inserted vide CS No. 619/1/80.

**b. Attachment to or employment on the staff of IHQ of MoD (Army), Command, Corps, Divisions, Area or other Formations HQ for a period not exceeding six months**

The attachment does not exceed six months. The Officers will be held on the supernumerary strength of his parent unit and replacement is made only from within the unit.

**Auth.:** Para 93 Regulations for the Army, 1987.

**c. Attachment to specified formations for receiving instructions and training in staff duties for period not exceeding three months**

The duration of the attachment does not exceed three months. The officer will be held against the appointment in his parent unit during the period of attachment. The attachment will be on the staff of IHQ of MoD (Army)/Command/Area or Formation HQ. No extra pay other than the normal entitlement is paid during such attachment for the duty performed.

**d. Attachment to the nearest unit/formation on discharge from hospital when found fit for duty pending receipt of posting orders**

When an officer is discharged from hospital after a spell of absence from duty on account of sickness, he may not be sent back to the same

## **Handbook on Pay & Allowances - 2023**

unit/formation where he was serving at the time of falling sick but will be attached to a unit of his own arm of service if one is located at the station (or a nearby station) and where no such unit is located, he will be attached to the SSO.

**Auth.:** Para 7(d) of AO 97/56.

A low medical category officer, serving with a unit when temporarily attached to the local formation/Station HQ, pending receipt of posting orders due to the move of his unit to operational area, will receive pay and allowances appropriate to the rank/appointment held by him.

**Auth.:** Para 18 of Appendix A to SAI 01/S/74 as inserted vide amendment No. 4 issued under AI 20/80.

### **Penal Deductions :**

Please refer AO 7/03 for detailed clarification on penal deductions authorised by Sections 90 & 91 of Army Act.

### **Payment of Maintenance Allowance to wife and children under the Army Act**

Provisions regarding payment of Maintenance Allowance to Wife and Children of the officer are laid down in AO 06/2020. Maintenance Allowance will commence based on Sanction received from GOC-in-C. Similarly, for stopping the same, it has to be communicated by the GOC-in-C. PCDA(O) on its own will not take any action on Court Order.

The amount of Maintenance Allowance will not exceed 50% of the pay and allowances.

As per 7th CPC orders, effective from 01 July 2017, pay and allowances for the purpose of calculation of Maintenance Allowance include the following:

- i. Pay drawn in the prescribed Level in the pay matrix.
- ii. Dearness Allowance
- iii. Technical Allowance
- iv. Military Service Pay (MSP) - wef 07/07/2020

**Auth.:** AO 06/2020.



## 13. Pay and Allowances

### Seventh Pay Commission Orders

1. Army Pay Rules dated 03 May 2017
2. SRO 17 (E) dated 6/7/17 (Pay Matrix)
3. Military Nursing Service Pay Rules, 2017 dated 14/7/2017.
4. GoI, MoD letter No. 4/43/2017-D(GS-VI)/2018 dated 16/10/2018 for NCC Officers.

#### 1) Salient Features:

1. Provisions of these Pay Rules - 2017 shall be deemed to have come into force on the 1st day of January 2016.
2. These Rules are applicable to Army officers including those of Army Medical Corps (**AMC**), Army Dental Corps (**ADC**), Remount and Veterinary Corps (**RVC**), Special List (SL), Regimental Commissioned Officers (**RCO**), Special Commissioned Officers (**SCO**), Territorial Army (**TA**) when embodied and Army Postal Service (**APS**), who were on the effective strength of the Army as on the 1st day of January, 2016, and to Gentlemen or Lady Cadets and Junior Commissioned officers/ other Ranks who were undergoing pre-Commission training on the **1st day of January, 2016**, and to those trainee officers who join the service after that date. These Rules shall also apply to Officers of National Cadet Corps (NCC), Military Nursing Service (MNS)
- 2) Pay Matrix as per Part 'A' of Schedule of SRO 17(E) MoD Notification dated 06 July 2017 titled as Army Officers Pay (Amendment) Rules 2017.

## Handbook on Pay & Allowances - 2023

Pay Band	15600 - 39100				37400 - 67000				67000 - 79000		75500 - 80000		80000 - 90000	
Grade Pay	5400	6100	6600	8000	8700	8900	10000	HAG	HAG+	APEX	CoAS			
Level	10	10B	11	12A	13	13A	14	15	16	17	18			
Cell														
1	56100	61300	69400	121200	130600	139600	144200	182200	205400	225000	250000			
2	57800	63100	71500	124800	134500	143800	148500	187700	211600					
3	59500	65000	73600	128500	138500	148100	153000	193300	217900					
4	61300	67000	75800	132400	142700	152500	157600	199100	224400					
5	63100	69000	78100	136400	147000	157100	162300	205100						
6	65000	71100	80400	140500	151400	161800	167200	211300						
7	67000	73200	82800	144700	155900	166700	172200	217600						
8	69000	75400	85300	149000	160600	171700	177400	224100						
9	71100	77700	87900	153500	165400	176900	182700							
10	73200	80000	90500	158100	170400	182200	188200							
11	75400	82400	93200	162800	175500	187700	193800							
12	77700	84900	96000	167700	180800	193300	199600							
13	80000	87400	98900	172700	186200	199100	205600							
14	82400	90000	101900	177900	191800	205100	211800							
15	84900	92700	105000	183200	197600	211300	218200							
16	87400	95500	108200	188700	203500	217600								
17	90000	98400	111400	194400	209600									

## Pay and Allowances

18	92700	101400	114700	200200	215900
19	95500	104400	118100	206200	
20	98400	107500	121600	212400	
21	101400	110700	125200		
22	104400	114000	129000		
23	107500	117400	132900		
24	110700	120900	136900		
25	114000	124500	141000		
26	117400	128200	145200		
27	120900	132000	149600		
28	124500	136000	154100		
29	128200	140100	158700		
30	132000	144300	163500		
31	136000	148600	168400		
32	140100	153100	173500		
33	144300	157700	178700		
34	148600	162400	184100		
35	153100	167300	189600		
36	157700	172300	195300		
37	162400	177500	201200		
38	167300	182800	207200		
39	172300	188300			
40	177500	193900			

## **Handbook on Pay & Allowances - 2023**

**Note:** The Index of Rationalisation (IOR) of Level 12A and 13 of Defence Pay Matrix has been enhanced from 2.57 to 2.67. The Defence Pay Matrix except MNS has been extended to 40 stages similar to the Civil Pay Matrix and accordingly revised.

**Auth.: MoD Resolution No. 1(6)/2016/D(Pay/Services) dated 22 June 2017.**

### **3) Military Nursing Service Pay Rules - 2017**

#### **7<sup>th</sup> CPC orders regarding Revision of Pay and Allowances**

**Auth.: GoI, MoD, Notification SRO 21(E) dated 14 July 2017 Military Nursing Service Pay Rules - 2017 w.e.f. 01 January 2016.**

**Military Service Pay is applicable @ Rs 10,800/- per month up to and including the rank of Brig.**

**Pay Matrix as per Part A of Schedule SRO 21 (E) dated 14 July 2017 for MNS Officers**

<b>Pay Band</b>	<b>15600 - 39100</b>				<b>37400 - 67000</b>			
<b>Grade Pay</b>	<b>5400</b>	<b>5700</b>	<b>6100</b>	<b>6600</b>	<b>7600</b>	<b>8400</b>	<b>9000</b>	
<b>Level</b>	<b>10</b>	<b>10A</b>	<b>10B</b>	<b>11</b>	<b>12</b>	<b>12B</b>	<b>13B</b>	
<b>Cell</b>								
1	56100	59000	64100	100000	114100	121900	129800	
2	57800	60800	66000	103000	117500	125600	133700	
3	59500	62600	68000	106100	121000	129400	137700	
4	61300	64500	70000	109300	124600	133300	141800	
5	63100	66400	72100	112600	128300	137300	146100	
6	65000	68400	74300	116000	132100	141400	150500	
7	67000	70500	76500	119500	136100	145600	155000	
8	69000	72600	78800	123100	140200	150000	159700	
9	71100	74800	81200	126800	144400	154500	164500	
10	73200	77000	83600	130600	148700	159100	169400	

## Pay and Allowances

11	75400	79300	86100	134500	153200	163900	174500
12	77700	81700	88700	138500	157800	168800	179700
13	80000	84200	91400	142700	162500	173900	185100
14	82400	86700	94100	147000	167400	179100	190700
15	84900	89300	96900	151400	172400	184500	196400
16	87400	92000	99800	155900	177600		
17	90000	94800	102800	160600	182900		
18	92700	97600	105900	165400			
19	95500	100500	109100	170400			
20	98400	103500	112400	175500			
21	101400	106600	115800	180800			
22	104400	109800	119300				
23	107500	113100	122900				
24	110700	116500	126600				

### 4) NCC Whole Time Lady Officers

7<sup>th</sup> CPC orders regarding Revision of Pay and Allowances

Pay Matrix as per Part B of Schedule GoI, MoD letter No. 4/43/2017-D(GS-VI)/2018 dated 16 October 2018 for NCC Officers

Pay Band	15600 - 39100 PB-3			
Grade Pay	5400	6100	6600	7600
Level	10	10B	11	12
Cell				
1	56100	61300	69400	78800
2	57800	63100	71500	81200
3	59500	65000	73600	83600
4	61300	67000	75800	86100

## **Handbook on Pay & Allowances - 2023**

5	63100	69000	78100	88700
6	65000	71100	80400	91400
7	67000	73200	82800	94100
8	69000	75400	85300	96900
9	71100	77700	87900	99800
10	73200	80000	90500	102800
11	75400	82400	93200	105900
12	77700	84900	96000	109100
13	80000	87400	98900	112400
14	82400	90000	101900	115800
15	84900	92700	105000	119300
16	87400	95500	108200	122900
17	90000	98400	111400	126600
18	92700	101400	114700	130400
19	95500	104400	118100	134300
20	98400	107500	121600	138300
21	101400	110700	125200	142400
22	104400	114000	129000	146700
23	107500	117400	132900	151100
24	110700	120900	136900	155600

**MSP is not admissible to NCC Officers.**

**Auth.: GoI, MoD letter No. 4/43/2017-D(GS-VI)/2018 dated 16 Oct 2018.**

### **5) Level of Ranks of the officers in the Army:**

This shall be determined in accordance with the various Levels as assigned to the corresponding Pay Band and Grade Pay or scale as specified in the Pay Matrix and the Level in Pay Matrix corresponding to the rank of an officer as specified below.

## Pay and Allowances

Sl. No.	Rank	Pay Level in Pay Matrix for Regular Officers including AMC/ADC/RVC	Pay level in Pay Matrix for MNS Officers	Pay level in Pay Matrix for NCC Officers
(i)	Lieutenant	10	10	10
(ii)	Captain	10B	10A	10B
(iii)	Major	11	10B	11
(iv)	Lieutenant Colonel	12A	11	12
(v)	Colonel	13	12	-
(vi)	Brigadier	13A	12B	-
(vii)	Major General	14	13B	-
(viii)	Lieutenant General (HAG)	15	-	-
(ix)	Lieutenant General (HAG+)	16	-	-
(x)	Vice Chief of Army Staff and Army Commanders	17	-	-
(xi)	Chief of Army Staff	18	-	-

### 6) Drawal of Pay:

- (1) i. An officer shall draw Pay in the Level in the revised Pay structure applicable to the rank to which he is appointed in **Substantive capacity**.

An officer may elect to continue to draw pay in the existing Pay structure, until the date on which he earns his next or any subsequent increment in the existing Pay structure, or until he ceases to hold his rank or ceases to draw pay in the existing pay structure.

## **Handbook on Pay & Allowances - 2023**

Further, in case an officer has been placed in a higher Grade Pay or scale **between the 1st day of January 2016 and the date of notification of these rules i.e. 03 May 2017**, on account of promotion or upgradation, he/she may elect to switch over to the revised Pay structure from the date of such promotion or upgradation, as the case may be.

- a.** For the purpose of this clause, the option to retain the existing pay structure under the provisions of this Rule shall be admissible in respect of one existing Pay Band and Grade Pay or scale.
  - b.** The aforesaid option shall not be admissible to any officer commissioned on or after the 1st day of January 2016, and he shall be allowed pay only in the revised pay structure.
  - ii.** Lieutenant Generals who are fit for promotion as Army Commanders, but overlooked due to lack of requisite residual service shall be granted pay in Level 17 on non-functional basis and this non-functional upgradation shall count for all the financial benefits associated with Level 17, but shall not count for other privileges associated with office of Army Commander.
- (2) MSP will be admitted to the officers up to and including the rank of Brigadier @ Rs. 15,500/- p.m. MSP shall be counted as pay for the purpose of computation of Dearness Allowance and pension.

MSP is applicable @ Rs. 10,800/- per month upto and including the rank of Brig. MSP is not admissible to NCC Officers.

### **7) Exercise of option:**

1. Option will be exercised in writing in the prescribed format so as to reach this office **within 180 days (i.e. by 29 Oct 2017) from the date of notification of the rules (i.e. 03 May 2017)**# or where revision in the existing pay structure is made by any order subsequent\* to the date of notification of these rules, within one hundred and eighty days of the date of such order:

**\* within 180 days (i.e. by 01 January 2018) from the date of notification of SRO 17 (E) (i.e. 06 July 2017)**#

## Pay and Allowances

- (i) In the case an officer who is on the date of such notification or as the case may be, date of such order, out of India on leave or deputation or foreign service/active service, the option shall be exercised in writing so as to reach this office within 180 days of the date of his/her taking charge of his/her post in India.
  - (ii) In case of suspension on the 1st day of January, 2016, the option may be exercised within 180 days of the date of his/her return to the duty, if that date is later than the date prescribed in this sub-rule.
2. An undertaking as appended to the rules along with the option form will be submitted by the officer.
  3. In case the option is not received in this office within 180 days of the date of notification of these Rules, the officer shall be deemed to have elected the pay in the revised pay structure with effect from 1st day of January 2016.
  4. Option once exercised shall be final.

**Note 1:** Officers whose services were terminated on or after 01 Jan 2016 and who could not exercise the option within the prescribed time limit on account of discharge on the expiry of the sanctioned strength, release, resignation, dismissal or discharged on disciplinary grounds are entitled to exercise option under sub-para 7(1) ante.

**Note 2:** Officers who have died on or after the 1st day of January, 2016 and could not exercise the option within the prescribed time limit, are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016 or such later date which is beneficial to their dependents, if the revised pay structure is more favorable and in such cases necessary action for payment will be taken by this office.

**Note 3:** Officers who were on annual leave or any other leave on the 1st day of January, 2016, which entitled them to leave salary, shall be entitled to exercise option within the prescribed time limit under sub Rule (1).

## **Handbook on Pay & Allowances - 2023**

# GoI, MoD vide letter No. 1(29)/2017/D (Pay/Services) dated 06 Aug 2019 has extended the provisions of Para 3 and 4 of GoI, MoF, Department of Expenditure OM No. 4-23/17/IC/E-III dated 12 Dec 2018 to Defence Personnel for relaxation of the stipulation contained in Para 6(4) and Para 5(4) of Army Pay Rules and Regulations regarding exercise of option to come over to the revised pay structure.

Army Officers, who have already exercised their option to come over to the revised pay structure as notified by the Army Pay Rules/Regulations 2017, shall be permitted to revise their initial option in terms of Rules 5 and 6 thereof.

The revised option shall be exercised within a period of one hundred and eighty days from the date of issue of MoD orders i.e. up to 01 Feb 2020. The option exercised in terms of these orders shall be final and shall not be liable to any further change under any circumstances.

All other terms and conditions laid down in the said Rules 5 and 6 of Pay Rules/Regulations 2017 shall continue to be applicable.

### **8) (I) Fixation of Pay in the Revised Pay Structure other than AMC/ADC/RVC:**

The pay of an officer who elects or is deemed to have elected the revised pay structure on and from 1st day of Jan. 2016 will be fixed in the following manner;

- i. The pay in the applicable level in the Pay Matrix shall be the pay obtained by multiplying the existing basic pay by a **factor of 2.57**. It will be rounded off to nearest rupee. The figure so arrived at shall be located in that Level in the Pay Matrix.

If such identical figure corresponds to any cell in the applicable Level of the Pay Matrix, the same shall be the pay.

If no such cell is available in the applicable Level, the pay shall be fixed at the immediate next higher cell in that applicable Level of the Pay Matrix.

- ii. If the minimum pay or the first Cell in the applicable Level is more than the amount arrived at as per clause (i), the pay shall be fixed at the minimum pay or the first Cell of that applicable Level.

## Pay and Allowances

**Illustration:**

**Maj X**

Pay in the Pay Band PB-3 as on 31/12/2015	Rs. 26,120
Grade pay	Rs. 6,600
Total	Rs. 32,720
Amount after Multiplication by fitment factor of 2.57	Rs. 84,090.4
Rounded off to nearest rupee	Rs. 84,090
Level corresponding to Grade Pay 6600 is	: Level 11
Cell 7 of Level 11	Rs. 82,800
Cell 8 of Level 11	Rs. 85,300
Exact cell for Rs. 84,090 not available in Level 11	
Hence, Revised Pay Fixed as on 01/01/2016	Rs. 85,300

### **(II) Fixation of Pay in the Revised Pay Structure AMC/ADC/ RVC in r/o whom NPA is admissible:**

- (i)** The existing Basic pay shall be multiplied by a factor of 2.57. DA on pre-revised NPA admissible as on 01/01/2016 shall be added to it and thereafter the figure so arrived shall be located in that level in the pay matrix. If such an identical figure corresponds to any cell, in that Level, the same shall be the pay. If no such cell is available in the applicable Level, the pay shall be fixed at the immediate next higher cell in that applicable Level of the Pay Matrix.
- (ii)** the pay so fixed under clause (i) shall be added by the pre-revised Non Practicing Allowance admissible on the existing basic pay till 30 June 2017.

## Handbook on Pay & Allowances - 2023

### **Illustration:**

#### **Lt Col X**

Pay in the Pay Band PB-4 as on 31/12/2015	Rs. 43,120
Grade pay	Rs. 8,000
Total	Rs. 51,120
Amount after Multiplication by fitment factor of 2.57	Rs. 1,31,378.4
Rounded off to nearest rupee	Rs. 1,31,378
Add DA @ 125% on Pre-revised NPA (Rs.14,280)	Rs. 17,850
Total	Rs. 1,49,228
Level corresponding to Grade Pay 8000 is	: Level 12A
Cell 8 of Level 12A is	Rs. 1,49,000
Cell 9 of Level 12A is	Rs. 1,53,500
Exact cell for Rs. 1,49,228 is not available in Level 12A	
Hence, Revised Pay Fixed as on 01/01/2016	Rs. 1,53,500

- (iii) An officer who is on leave on the 1st day of January, 2016 and is entitled to leave salary or an officer who is on Study Leave on the 1st day of January, 2016, he/she shall become entitled to pay in the revised pay structure from the 1st day of January, 2016, or the date of option for the revised pay structure.
- (iv) An officer under suspension shall continue to draw subsistence allowance based on existing pay structure, and his pay in the revised pay structure shall be subject to the final order on the pending disciplinary proceedings.
- (v) Where the existing emoluments exceed the revised emoluments in the case of any officer, the difference shall be allowed as Personal Pay to be absorbed in future increases in pay.
- (vi) Where in the fixation of pay in the Pay Matrix under Rule 7 of Army Officers Pay Rule 2017, the pay in the Pay Matrix of an officer, who, in the existing pay structure was drawing immediately before the 1st day of January, 2016 more pay in the

## **Pay and Allowances**

Pay Band than another officer in the same arm or service, gets fixed in the revised pay structure at a stage lower than that of such junior, his pay in the Pay Matrix shall be stepped up to the same cell in the revised pay structure as that of the junior.

- (vii) Where an officer is in receipt of personal pay immediately before the date of notification of these rules, which together with his existing emoluments exceed the revised emoluments, then the difference representing such excess shall be allowed to such an officer as Personal Pay, to be absorbed in future increase in pay.

### **Fixation Of Pay Due To Bunching Of Pay Stages**

1. The principle of bunching in the revised Pay structure based on the recommendation of the 7<sup>th</sup> Pay Commission is independent of the principle followed earlier and has no link thereto.
2. There were no defined stages in the 6th CPC structure and as Pay in the running Pay Band in the 6th CPC structure could be of any amount in the multiple of Rs. 10/-, as specific to an Officer, it has been very clearly brought out therein, drawing upon the illustration given by the 7<sup>th</sup> Pay Commission in Para 5.1.37 of its Report, that a difference of at least 3%, the rate of annual increment in the 6<sup>th</sup> CPC structure, was essential for counting of two stages. Therefore, for the purpose of considering bunching, two pays drawn in a Pay Band with a particular Grade pay, which are separated by 3% of the lower pay, are to be taken into account.
3. (a) Bunching is to be considered with reference to the consecutive stages of the pay drawn in the pay structure obtaining prior to 01 Jan 2016. Therefore, a reference to Cell 1, which is in the revised Pay structure, is not relevant.  
(b) All pay stages lower than the Entry Pay in the 6<sup>th</sup> CPC pay structure as indicated in the Pay Matrix contained in 7th CPC Report are not to be taken into account for determining the extent of bunching.
4. (i) Where consequent upon fixation of pay in terms of Rule 7(1)(A)(i) of the CCS (RP) Rules, 2016, two different pay drawn

## **Handbook on Pay & Allowances - 2023**

in the pay structure obtaining immediately before 01 Jan 2016, which were separated by one another by 3% of the previous stage, are fixed at the same cell of the applicable Level of the Pay Matrix effective from 01 Jan 2016, then the benefit of bunching by way of one additional increment as on 01 Jan 2016 shall be admissible in respect of the pay, which is more than 3% of the previous pay.

Since the instructions regarding pay revision on bunching of pay stages in pre and post 7<sup>th</sup> CPC Pay scales have been extended mutatis mutandis to Army Officers, the above provision at sub Para (i) ante is further illustrated considering the pay matrix as provided vide SRO 17(e) for regular Army Officers:

6th CPC Pay Scale: PB-4  (Rs. 37,400 - Rs. 67,000) + Grade Pay Rs. 8,000/-	7 <sup>th</sup> CPC Pay Scale - Level - 12A  (Rs. 1,21,200 - Rs. 2,12,400)
--	--

6th CPC Pay Structure (PB-4 and GP of ) Rs. 8,000	Pay Fixation in 7 <sup>th</sup> CPC Pay Matrix (Level - 13)		
Pay	Consolidation Based on 2.57 multiple	Pay fixed as on 01 Jan 2016	Pay after bunching
Rs. 37,400 + Rs. 8,000  Rs. 38,770 + Rs. 8,000 (Rs. 37,400 + Rs. 1,370) (3% of Rs. 37,400 + Rs. 8,000)	Rs. 1,16,678  Rs. 1,20,199	Rs. 1,21,200  Rs. 1,21,200	Rs. 1,21,200  Rs. 1,24,800 (at the next vertical cell in the applicable level of Pay Matrix)

As explained in the illustration, the pre-revised pay of Rs. 37,400/- and Rs. 38,770/- are considered two stages of pay, as these are separated by 3% and these could be drawn by any two officers.

This comparison of pay stages for bunching will be within the identical ranks and same Arm of Service/Corps on the similar lines of

## Pay and Allowances

provisions laid down for stepping of pay with reference to the provisions of respective SROs/SAIs etc.

- (ii) The benefit of bunching may be extended only on direct pay fixation where the pay of two officers in the pre-revised pay with a difference of 3% get fixed at the same stage in the revised pay structure (7th CPC) and no financial benefit will be admissible for further bunching with next higher pay stage due to grant of additional increment to an officer, for bunching on initial/direct pay fixation.

6th CPC Pay Scale: PB-4  (Rs. 37,400 - Rs. 67,000) + Grade Pay Rs. 8,000/-	7th CPC Pay Scale - Level - 12A  (Rs. 1,21,200 - Rs. 2,12,400)
--	--

6th CPC Pay Structure (PB-4 and GP of ) Rs. 8,000	Pay Fixation in 7th CPC Pay Matrix (Level - 13)		
Pay	Consolidation Based on 2.57 multiple	Pay fixed as on 01 Jan 2016	Pay after bunching
Rs. 37,400 + Rs. 8,000	Rs. 1,16,678	Rs. 1,21,200	Rs. 1,21,200
Rs. 38,770 + Rs. 8,000 (Rs. 37,400 + Rs. 1,370) (3% of Rs. 37,400 + Rs. 8,000)	Rs. 1,20,199	Rs. 1,21,200	Rs. 1,24,800 (at the next vertical cell in the applicable level of Pay Matrix)
Rs. 40,180 + Rs. 8,000 (Rs. 38,770 + Rs. 1,410) (3% of Rs. 38,770 + Rs. 8,000)	Rs. 1,23,822	Rs. 1,24,800	Rs. 1,24,800 No Change

- 6. The issue of bunching is not a matter of pay drawn by a Senior Officer vis-à-vis a Junior Officer who is drawing less pay with the

## **Handbook on Pay & Allowances - 2023**

difference of 3% to the senior officer and now his pay got fixed in the same level as that of the senior officer and as such this is not related to the issue of seniority.

**Auth.:** GoI, MoD letter No. 1(22)/2017/D(Pay/Services) dated 06 Oct 2017 enclosing MoF, Dept of Expenditure, Implementation Cell OM No. 1-6/2016-IC dated 07 Sept 2016 and 03 Aug 2017, CGDA Office UO Note No. AT/I/1498-Army/IV dated 28 Feb 2018, MoD ID No. 1(22)/2017/D(Pay/ Services) dated 12 Jun 2019 addressed to CGDA Office enclosing MoF, Dept of Expenditure OM No. 1-6/2016-IC/E.IIIA dated 07 Feb 2019.

### **9) Stepping up of Pay:**

- a. Where a senior officer promoted to a higher rank before 01 Jan 2016 draws less pay in the Pay Matrix in the revised pay structure than his junior who is promoted to the higher rank on or after 01 Jan 2016, the pay in the Pay Matrix of the senior officer in the revised pay structure shall be stepped up to an amount equal to the pay in the Pay Matrix as fixed for his junior in that higher rank. Such stepping up of pay of senior officer shall be done with effect from the date of promotion of the junior officer, subject to fulfillment of the following conditions, namely:
  - (i) both the junior and senior officers belong to the same arm or service and the rank to which they have been promoted are identical in the same arm or service;
  - (ii) the existing Grade Pay and the revised Level in the Pay Matrix of the lower and higher ranks in which they are entitled to draw pay are identical;
  - (iii) the senior officer at the time of promotion is drawing equal or more pay than the junior;
  - (iv) the anomaly is directly as a result of the application of the provisions of these rules or any other rule or order regulating pay fixation on such promotion in the revised pay structure: provided that if the junior officer was drawing more pay in the existing pay structure than the senior officer by virtue of any

## Pay and Allowances

advance increments granted to him, the provisions of these rules shall not be invoked to step up the pay in the Pay Matrix of the senior officer.

- b. The senior officer shall be entitled to the next increment on completion of his required qualifying service with effect from the date of re-fixation of pay.
- c. In order to remove the anomaly of an Officer promoted or appointed to a higher post on or after 01/01/2016 drawing lower pay in that post than another Officer Junior to him in the lower grade and promoted or appointed subsequently to another identical post, the pay of the senior Officer in the higher post shall be stepped up to a figure equal to the pay as fixed for Junior Officer in that higher post. The stepping up shall be done with effect from the date of promotion or appointment of the junior Officer and will be subject to the following conditions,"
  - (i) both the junior and the senior Officers should belong to the same cadre and the posts in which they have been promoted are identical in the same cadre;
  - (ii) the level in the pay matrix of the lower and higher posts in which they are entitled to draw pay should be identical;
  - (iii) the anomaly is directly as a result of the application of the provisions of Fundamental Rule 22(I)(a)(1) read with Rule 13 of CCS(RP) Rules, 2016. For example, if junior officer was drawing more pay in the existing pay structure than the senior by virtue of any advance increments granted to him, the provisions of this sub-rule should not be invoked to step up the pay of the senior officer.

**Auth.:** GoI, DoPT OM No 4/3/2017-Estt(Pay-I) dated 26/10/2018, GoI, MoF, OM No 4-21/2017-IC/E.IIIA dated 28/11/2019 & MoD ID Note No 1(12)/2020/D(Pay/Services) dated 19/11/2020.

- 10) Regulation of Stipend of Gentlemen or Lady Cadets and pay of Junior Commissioned officers or other ranks during Pre-commissioned training and fixation of Pay on successful Commissioning:**

## **Handbook on Pay & Allowances - 2023**

- (1)(i)** Gentlemen or Lady Cadets at Indian Military Academy, Officers Training Academy at Chennai and Gaya, Cadets Training Wings at College of Military Engineering shall receive a fixed stipend of Rs. 56,100/- per month (starting pay in Level 10) for the period of training.
- (ii)** On successful commissioning, the pay in the Pay Matrix of the officer commissioned shall be fixed in first Cell of Level 10 and the period of training shall not be treated as commissioned service and arrears on account of admissible allowances, as applicable, for the training period shall be paid to cadets.
- (2) (i)** A trainee from the ranks of Junior Commissioned Officers or Other Ranks undergoing pre-commissioned training shall, during the training period, continue to receive pay and allowances as applicable to the rank held at the time of commencement of training.
- (ii)** On successful commissioning, the difference between the amount of stipend plus dearness allowance thereon minus pay and allowances received during the period of training shall be payable in lump-sum.
- (iii)** In case an officer is commissioned between the 1st day of January, 2016 and the date of notification of these rules, where the existing emoluments exceed the sum of the pay fixed in the revised pay structure and the applicable dearness allowance thereon, the difference shall be allowed as Personal Pay, to be absorbed in future increments in pay.
- 11) Starting Pay of the officers commissioned on or after 01 Jan 2016:**
- i) Officers commissioned in Corps other than AMC/ADC/RVC:**
- For officers commissioned as Lt, Pay would be fixed in cell 1 i.e. Rs 56,100/-, of the Level 10 of Pay Matrix.
- ii) Officers commissioned in AMC/ADC/RVC:**
- i. For officers commissioned as Lt, Pay would be fixed in cell 2 i.e. Rs. 57,800/-, of the Level 10 of Pay Matrix.

## Pay and Allowances

- ii. For officers commissioned as Capt, Pay would be fixed in cell 1. i.e. Rs. 61,300/-, of the Level 10 B of Pay Matrix.

### **12) Regulation of increments:**

The increments shall be as specified in the applicable level of the rank held, in the Pay Matrix in an incremental manner in the vertical cells.

### **13) Date of Next Increment (DNI) in Revised Pay Structure:**

There are two dates for grant of annual increments namely: 1st January and 1st July every year. However, officer will be entitled to **only 1 annual increment either on 1st January or 1st July** depending on the date of his commission or promotion or upgradation.

- a. Officers commissioned / promoted / upgraded during the period between 2nd January and 1st July (both dates inclusive) shall be granted increment on the 1st day of January every year.

In case of an officer who did not draw any increment on 01 July 2016, the next increment shall accrue on 01 Jan 2017 and thereafter it shall accrue after one year.

- b. Officers commissioned / promoted / upgraded during the period between 2nd July and 1<sup>st</sup> January (both dates inclusive) shall be granted increment on 1<sup>st</sup> day of July every year.
- c. Officers whose pay has been revised as per Revised Pay Structure on 01 Jan 2016 will be entitled for next increment on 1st day of July 2016.

### **Illustration**

#### **Grant of Increment**

#### **Capt X**

Revised Pay as on 01/01/2016 in Level 10 B in Cell 3	Rs. 65,000
Date of next increment	:01/07/2016
Pay on increment Cell 4 of Level 10B	Rs. 67,000

## **Handbook on Pay & Allowances - 2023**

### **Lt A**

Date of Commission as Lt	:	06/03/2016
Pay fixed on the date of Commission Cell 1 of Level 10	Rs.	56,100
Date of next increment	:	01/01/2017
Pay on increment Cell 2 of Level 10	Rs.	57,800

### **14) Revision of Pay subsequent to the 1st day of January 2016:**

Officers opting for Revised Pay Structure from a date later than 01 Jan 2016 will be fixed from such date in the manner prescribed at Para 8 above.

### **15) Fixation of Pay on Promotion / Up-gradation on or after 01 Jan 2016:**

- i. Officers promoted / Upgraded will be granted one increment in the level from which an officer is promoted or upgraded and he shall be placed at a cell equal to the figure so arrived at in the Level of the rank to which promoted or upgraded, and if no such cell is available in the level to which promoted or upgraded, then he shall be placed at the next higher cell in that Level.

### **Illustration of Pay fixation on Promotion**

Lt Col A promoted as Col (TS) on	:	02/12/2016
Pay drawn as Lt Col in Cell 9 of Level 12A	Rs.	1,53,500
One increment as per Cell 10 of Level 12A	Rs.	1,58,100
Level on Promotion to Col (TS)	:	Level 13
No Cell with exact amount of Rs. 1,58,100/- in	:	Level 13
Hence, Pay fixed on Promotion i.e. on 02/12/2016 at Cell 8 of Level 13	Rs.	1,60,600
Date of Next Increment	:	01/07/2017

- ii. In case of officers in receipt of Non Practicing

## Pay and Allowances

Allowance(NPA), their basic Pay plus NPA should not be more than the average Basic Pay of revised scale applicable to Level 17 and Level 18 i.e. Rs 2,37,500/-.

- iii. On promotion to the rank of Maj Gen i.e. in Level 14, one increment will be granted in existing Level of Brig i.e. 13A plus MSP will determine the cell in Level 14. If the identical figure is not available in Level 14, then pay will be fixed at an immediate next higher cell in Level 14.

### Illustration

Brig A promoted to the rank of Maj Gen on	:	04/02/2017
Pay drawn as Brig in Cell 5 of Level 13A	Rs.	1,57,100
One increment as per Cell 6 of Level 13A	Rs.	1,61,800
Add MSP	Rs.	15,500
Total	Rs.	1,77,300
Level on Promotion to Maj Gen	:	Level 14
No Cell with exact amount of Rs 1,77,300/- in	:	Level 14
Hence, Pay fixed on Promotion i.e. on 04/02/2017 at Cell 8 of Level 14	Rs.	1,77,400
Date of Next Increment	:	01/01/2018

### 16) Fixation of Pay of officers commissioned with antedate for pay on or after 01 Jan 2016:

Pay of such officers will be fixed notionally from the date of antedate in the relevant revised Level or pre-revised Pay band as applicable and the Pay as on the date of commission will be arrived at, on the date of commission after granting increments notionally during the period of antedate.

#### Illustration: Pay fixation in case of Ante Date of Pay:

- 1 Lt X commissioned on 02/03/2016 with 2 years of ante date for pay w.e.f. 02/03/2014.
- 2 Notional Pay fixation w.e.f. 02/03/2014 :

## Handbook on Pay & Allowances - 2023

Date	Occurrence	Pay in the Pay Band	Grade Pay	Remarks
02/03/2014	Antedate	Rs. 15,600	Rs. 5,400	Notional
01/07/2015	Increment	Rs. 16,230	Rs. 5,400	Notional
01/01/2016	Revised Pay in 7 <sup>th</sup> CPC	Rs. 56,100	---	Notional
02/03/2016	Date of Commission	Rs. 56,100	---	Actual
01/07/2016	Increment	Rs. 57,800	---	By virtue of antedate

### Option for Pay Fixation on Promotion

Availability of option for fixation of pay on promotion from the date of next increment (DNI) in the lower post and method of fixation of pay from DNI, if opted for, in accordance with Army Pay Rules 2017.

- i. An officer has an option to get his/her pay fixed in the higher post either
  - from the date of next increment i.e. from 01st Jul or from 1st Jan, as the case may be, accruing in the level of the post from which he/she is promoted or
  - from the date of promotion / up gradation from one rank to another.
- ii. This option is however, not available in cases of appointment on deputation basis to an ex-cadre post or on direct recruitment basis or appointment / promotion on ad-hoc basis, as applicable in the Defence Services.
- iii.(a) In case of exercise of option on promotion from the date of next increment in the Level of the post from which he / she is promoted, (i.e. either from 01st Jul or from 1st Jan, as the case may be), then from the date of promotion till his/her date of next increment, the officer shall be placed at next higher scale in the level of the post to which he/she is promoted.
- (b) On the date of his/her next increment, 2 increments (1st accrued

## **Pay and Allowances**

on account of annual increment and the 2nd accrued on account of promotion) may be granted in the level of the post from which the officer has been promoted and subsequently he/she is placed, at a cell equal to the figure so arrived, in the Level of the post to which he/she is promoted; and if no such cell is available in the Level to which he/she is promoted, he/she shall be placed at the next higher cell in that Level.

Officers promoted on or after 01/01/2016, on exercising option for Fixation of Pay on Promotion from the Date of Next Increment (DNI) in the lower post, their Pay will be fixed on the date of increment and will be allowed first increment in the promotional grade after 6 months on the following 01st Jan or 01st July, as the case may be, after such fixation of Pay on Promotion. However, further increments will be after 12 months.

**Auth.:** MoF, DoE, OM No 4-21/2017-IC/E.IIIA dated 28/11/2019, GoI, MoD OM No 1(20)/2017/D(Pay/Services)-Part-I dated 02/11/2020, 1(20)/2017/D(Pay/Services) dated 22/03/2018 & 30/04/2019 & OM No PC-1(20)/2017-D(Pay/Services) Part-II dated 11/03/2019.

- iv.** In case the officer exercise an option for Pay fixation on promotion from the date of promotion itself or does not exercise option for fixation of Pay on promotion from date of next increment in the lower rank, his/her pay fixation will be, by default, carried out as per provisions of Para 12 of SRO12 (E) in the following manner:

Officers promoted / Upgraded will be granted one increment in the Level from which an officer is promoted or upgraded and he/she shall be placed at a cell equal to the figure so arrived at in the Level of the rank to which promoted or upgraded, and if no such cell is available in the level to which promoted or upgraded, then he/she shall be placed at the next higher cell in that Level.

### **Illustration : I**

#### **Promotion from Captain to Major (Level 10B to 11)**

Date of promotion: 10/12/2022

Date of next increment in lower rank: 01/01/2023 OR 01/07/2023

## **Handbook on Pay & Allowances - 2023**

Basic Pay as on date of promotion in the rank of Captain: Rs. 69,000/-

### **Pay fixation for Option from Date of Promotion**

<b>Level 10B (Captain)</b>	<b>Level 11 (Major)</b>	<b>Date</b>	<b>Details</b>	<b>Pay</b>
61300	69400	10/12/2022	Pay drawn in the rank of Captain on the date of promotion	69000
63100	71500	10/12/2022	One increment in lower rank on the date of promotion	71100
65000	73600	10/12/2022	Pay will be fixed at equivalent pay or next higher pay in the higher level	71500
67000	75800	01/07/2023	Increment (First)	73600
69000	78100			
71100	80400			
73200	82800			
75400	85300			

### **Pay fixation on Promotion on exercise of Option from Date of Next Increment in the lower rank: When DNI is 01/01/2023**

<b>Level 10B (Captain)</b>	<b>Level 11 (Major)</b>	<b>Date</b>	<b>Details</b>	<b>Pay</b>
61300	69400	10/12/2022	Pay drawn in the rank of Captain on the date of promotion	69000
63100	71500	10/12/2022	Pay will be fixed at equivalent pay or next higher pay in the higher level	69400
65000	73600	01/01/2023	Two increments in the lower rank	73200
67000	75800	01/01/2023	Pay will be fixed at equivalent pay or next higher pay in the higher level	73600
69000	78100	01/01/2023	Pay will be fixed at equivalent pay or next higher pay in the higher level	75800
71100	80400	01/01/2023	Pay will be fixed at equivalent pay or next higher pay in the higher level	78100
73200	82800			
75400	85300			

## Pay and Allowances

**Pay fixation on Promotion on exercise of Option from Date of Next Increment in the lower rank: When DNI is 01/07/2023**

Level 10B (Captain)	Level 11 (Major)	Date	Details	Pay
61300	69400	10/12/2022	Pay drawn in the rank of Captain on the date of promotion	69000
63100	71500			
65000	73600	10/12/2022	Pay will be fixed at equivalent pay or next higher pay in the higher level	69400
67000	75800			
69000	78100			
71100	80400			
73200	82800	01/07/2023	Two increments in the lower rank	73200
75400	85300	01/07/2023	Pay will be fixed at equivalent pay or next higher pay in the higher level	73600
		01/01/2024	Increment (First)	75800
		01/01/2025	Increment (Annual)	78100

### Illustration : II

Promotion from Lt Col to Col (Level 12A to 13)

Date of promotion: 03/03/2019

Date of next increment in lower rank: 01/01/2020 OR 01/07/2020

Basic Pay as on date of promotion in the rank of Lt Col: Rs. 1,49,000/-

## **Handbook on Pay & Allowances - 2023**

### **Pay fixation for Option from Date of Promotion**

<b>Level 12A (LtCol)</b>	<b>Level 13 (Col)</b>	<b>Date</b>	<b>Details</b>	<b>Pay</b>
136400	147000	03/03/2019	Pay drawn in the rank of Lt Col on the date of promotion	149000
140500	151400	03/03/2019	One increment in lower rank	153500
144700	155900	03/03/2019	Pay will be fixed at equivalent pay or next higher pay in the higher level	155900
149000	160600	01/01/2020	Increment (First)	160600
153500	165400	01/01/2021	Increment (Annual)	165400
158100	170400			
162800	175500			
167700	180800			

### **Pay fixation on Promotion on exercise of Option from Date of Next Increment in the lower rank: When DNI is 01/01/2023**

<b>Level 12A (LtCol)</b>	<b>Level 13 (Col)</b>	<b>Date</b>	<b>Details</b>	<b>Pay</b>
136400	147000	03/03/2019	Pay drawn in the rank of Lt Col on the date of promotion	149000
140500	151400	03/03/2019	Pay will be fixed at equivalent pay or next higher pay in the higher level	151400
144700	155900	01/01/2020	Two increments in the lower rank	158100
149000	160600	01/01/2020	Pay will be fixed at equivalent pay or next higher pay in the higher level	160600
153500	165400	01/07/2020	Increment (First)	165400
158100	170400	01/07/2021	Increment (Annual)	170400
162800	175500			
167700	180800			

## Pay and Allowances

**Pay fixation on Promotion on exercise of Option from Date of Next Increment in the lower rank: When DNI is 01/07/2023**

Level 12A (LtCol)	Level 13 (Col)	Date	Details	Pay
136400	147000	03/03/2019	Pay drawn in the rank of Lt Col on the date of promotion	149000
140500	151400			
144700	155900	03/03/2019	Pay will be fixed at equivalent pay or next higher pay in the higher level	151400
149000	160600			
153500	165400			
158100	170400	01/07/2020	Two increments in the lower rank	158100
162800	175500			
167700	180800	01/07/2020	Pay will be fixed at equivalent pay or next higher pay in the higher level	160600
		01/01/2021	Increment (First)	165400
		01/01/2022	Increment (Annual)	170400

**17) Prescribed time frame to exercise option for pay fixation on promotion:**

- i) The option is to be exercised within 3 months from the date of promotion, to have pay fixed from the date of such promotion or to have pay fixed from the date of accrual of next increment (DNI) in the scale of pay in lower grade/rank.
- ii) Army Officers, who have been promoted during the period 01/01/2016 to 26/02/2019 were allowed to exercise their option on promotion within 6 months from 26 Feb 2019. However, Army Officers promoted on or after 26<sup>th</sup> Feb 2019 are allowed to exercise their option on promotion to have their Pay fixed either from the date of promotion or from the date next increment in the lower rank, within 03 months from the date of promotion.

Option for Pay fixation on promotion, once exercised is final.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoD, D(Pay/Services) OM No.1(20)/2017/D(Pay/ Services) dated 26 Feb 2019.

### **18) Non Practicing Allowance**

Officers of the Directorate General of Armed Forces Medical Services i.e. AMC, ADC and RVC are entitled to get NPA as per the prescribed rate from time to time. Officers of the rank of Lt in AMC are not eligible for NPA. AMC(NT) officers are not entitled for NPA. NPA is admissible during study leave.

**Auth.:** Rule 171 of Pay and Allowances Regulations for the officers of Army.

As per 7<sup>th</sup> CPC orders, effective from 01 July 2017, the rates of NPA has been revised to 20% of the Basic Pay in the revised Pay Matrix, subject to the condition that the sum of Basic Pay in the Pay Matrix + Military Service Pay and NPA does not exceed Rs. 2,37,500/- p.m. The term 'Basic Pay' means the Pay drawn in the prescribed level in the Pay Matrix.

NPA will be treated as Pay for the purpose of computation of Dearness Allowance, Pension and other allowances, except those allowances in respect of which the applicable orders provide otherwise, including calculation of retirement benefits.

#### **NPA shall not be calculated on MSP.**

**Auth.:** GoI, MoD letter No. 4(10)/2017/D(Med) dated 28 Sept 2017.

As per 7<sup>th</sup> CPC orders, NPA will not be considered as a part of Basic Pay for calculation of House Rent Allowance(HRA) w.e.f. 01 July 2017.

**Auth.:** GoI, MoD letter No. 3(1)/2015-D(Q&C) dated 11 Oct 2017.



## **14. Additions to Pay**

### **1. Qualification Allowance (Earlier named as Qualification Pay)**

Qualification Allowance is admissible only to Aviation Instructors and Aviators at the under mentioned rates:

<b>Appointment</b>	<b>w.e.f. 01 July 2017</b>
Master Aviation -Instructor	Rs.1,125/- p.m.
Senior Aviation - Instructor Class-I	Rs.900/- p.m.
Senior Aviation - Instructor Class-II	Rs.630/- p.m.
Aviators holding - Master Green Card	Rs.900/- p.m.
Aviators holding Green Card	Rs.630/- p.m.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** CGDA letter No. PC-II/1098/AT-P dated 28 Dec 1977 & GoI, MoD letter No. 1(22)/97/D(Pay/Services) dated 08 Jan 1998, No.1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

Part II Order for grant of Qualification Allowance (Pay) will be published every year with requisite certificates as per "Documentation Procedure for Publication of Part II Orders (Officers)".

### **2. Qualification Grant as per 6<sup>th</sup> CPC Orders : (Orders as per 7<sup>th</sup> CPC recommendation are awaited)**

As per 7<sup>th</sup> CPC Orders, effective from 01 July 2017, Qualification Grant has been abolished as a separate allowance. Eligible officers will be governed by the newly proposed Higher Qualification Incentive. Courses for Qualification Grant will be reviewed by the Associated Experts including outside professional and academicians by 31 Dec 2017.

**Auth.:** GoI MoF, (Dept. of Expenditure) resolution dated 06 July 2017.

**However, MoD Orders for grant of Higher Qualification**

## **Handbook on Pay & Allowances - 2023**

**Incentive (earlier Qualification Grant) post implementation of 7<sup>th</sup> CPC are still awaited.**

### **3. Technical Allowance**

Technically qualified officers are entitled to Technical Allowance at the rate applicable for Tier-I Courses from the date they complete the prescribed professional technical training, i.e. Young Officers' Course including its equivalent, i.e. Young Technical Officers' Course and are available for full deployment in technical assignments.

Technical Allowance for Tier-II courses is admissible only on attaining the substantive rank of Captain and qualifying in any of the prescribed Tier-II courses.

**Auth.:** GoI, MoD, Corr. No. 1/26/97/XXII/ D(Pay/Services) dated 08 June 2004, GoI, MoD, letter No.15(49)/2017/Tech Allce/D(GS-II) dated 25/06/2018.

Technical Allowance is admissible for maximum of one course from each tier.

Re-employed officers are eligible for Technical Allowance only when they are actually deployed on technical and maintenance duties and also fulfill the prescribed eligibility conditions.

**Auth.:** GoI, MoD letter No.1(26)/97/XXII/D(Pay/Services) dated 29 Feb 2000.

Computer Application courses of various levels, which can be attended, with any graduate level qualification, are not considered for grant of Technical Allowance.

**Auth.:** DGMT, GS Branch, AHQ letter No. A/63088/GS/MT-10 dated 08 Sep 2003.

Technical Allowance is not admissible for Courses which do not bear a direct relationship with performance of duties and to Non-Technical Officers.

**Auth.:** GoI, MoD, Letter No.15(49)/2017/Tech Allce/D(GS-II) dated 25/06/2018.

Officers acquiring qualification either through detailment by

## **Additions to Pay**

Service HQ / study leave or through distance learning (Correspondence) /Part time under own arrangement should obtain the following certificate from the MT Dte (through their Line Dte) on the relevance and necessity of the course and attach the same alongwith the claim while forwarding the same to PCDA (O) Pune.

It is certified that the \_\_\_\_\_ course of \_\_\_\_\_ university passed by Personal No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_ Designation \_\_\_\_\_ Branch / Unit / Formation \_\_\_\_\_ is related and is essential to perform Officer's duties.

Station: \_\_\_\_\_ ( \_\_\_\_\_ )

Date: \_\_\_\_\_ Col, Dir MT - 10

**Auth.:** ADGPS, AG's Br letter No. B/26254/PQG/AG-PS-3(P) dated 05 Mar 2012.

### **Admissibility of Technical Allowance as per 7<sup>th</sup> CPC orders w.e.f. 01 April 2018**

- i. The existing terms and conditions for regulating the admissibility of Technical Allowance (Tier I & II) will continue to be followed.
- ii. Technical Allowance (Tier I & II) will be admissible to those technically qualified Officers who are recruited/ posted/ appointed against vacancies in Technical branches and are available for full-time deployment in these branches and also fulfill the prescribed eligibility conditions.
- iii. Technical Allowance (Tier I & II) will not be admissible in case, they are appointed against posts which are not actually related to technical and maintenance duties.
- iv. Officers of AMC, ADC, AEC, MNS and Non-Technical Officers are not eligible for Technical Allowance (Tier I & II).
- v. Any future review of list of courses will be done by the three Services with the approval of PPOC. Any addition/deletion in

## **Handbook on Pay & Allowances - 2023**

the list will be done with the approval of MoD/MoD (Fin).

The grant of Technical Allowance (Tier I & II) will also be subject to fulfillment of the criteria laid down in Ministry of Defence letters given below as otherwise stated in this order:

- i. No. 1(22)/07/D(Pay/Services) dated 08 January 1998
- ii. No. 1(26)/97/XXII/D(Pay/Services) dated 29 Feb 2000
- iii. No. B/26254/PQG/AG/PS-3(a)/872/D (Pay/ Services) dated 08 June 2004
- iv. No. 1(55)/2008/D(Pay/Services) dated 04 Nov 2008
- v. No. A/63088/GS/MT-10/795-C/D (GS-II) dated 25 Jun 2010 and subsequent amendments /clarifications issued from time to time.

### **Rates of Technical Allowance**

<b>Courses</b>	<b>w.e.f. 01 Apr 2018</b>
Tier I	Rs. 3,000/- p.m.
Tier II	Rs. 4,500/- p.m.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018 and No. 15(49)/2017/Tech. Allowance/D(GS.II) dated 25 June 2018.

### **Procedure for claiming Technical Allowance:**

Technical Allowance claim will be submitted by the Officer along with Pt II Order notifying grant of Technical Allowance (Tier I & II) for claiming Technical Allowance incorporating the certificate, "Certified that the Officer is actually deployed full time on technical and maintenance duties" duly countersigned by the CO/OC of the unit.

A one time certificate from the Line Dte at IHQ of MoD (Army) at Part II of Annexure 'A' to CGDA Office letter No ARMY/BR/OFF/ALLOW/1223/Misc dated 07 Oct 2019, as mentioned below will be enclosed along with initial claim:

## Additions to Pay

### Annexure 'A'

(Format for claiming Technical Allowance, Tier I /II )

#### Part I

1. Personal No ----- 2. Rank ----- & Name in full -  
-----3. CDA(O) A/C No. ----- 4. Date of Commission -----  
----- 5. Unit----- 6. Auth.:Technical Allowance  
under GoI, MoD letter No 1(26)/96/XXII/D (Pay/Services) dated 29  
Feb 2000, No. A/63088/GS/MT-10/795-C/D(GS-II) dated 25 June  
2010, No. A/63088/GS/MT-10/1112/D(Pay/Services) dated 05 July  
2010 & No. 15(49)/2017/Tech. Allowance/D(GS.II) dated 25 June 2018.

Sr No	Qualification	Sr. No of GoI letter dated 25 Jun 2018	School/College /Estt/ Institution	Period attended From --- To	Date on which qualification acquired	Auth
1	2	3	4	5	6	7

#### 7. Certificate: I certify that:

- (i) I am technically qualified & have completed YO/Equivalent to YO course on \_\_\_\_(date). (If applicable) \*
- (ii) I am entitled to Technical Allowance (Tier I /II)\* at the rate of Rs. ..... p.m. under MoD letter ibid. The course for which the claim has been preferred is listed at Srl. No ..... of the Appendix 'A' to MoD letter No 15(49)/2017/Tech. Allowance/D(GS.II) dated 25 June 2018.

(Signature of the Officer concerned)

8. Verification : That the Officer entitled to Technical Allowance (Tier I & II)\* as per Para 6 above is verified and found correct.
9. Authority : Certified that the Officer's records have been verified regarding:

- (i) Certificate given that the officer is actually appointed in a manner

## **Handbook on Pay & Allowances - 2023**

which employs his technical qualifications for technical/maintenance work.

- (ii) The Officer is entitled to Technical Allowance at Rs ..... p.m. vide GoI, MoD letter No. letter No. 1(26)/96/XXII/D (Pay/Services) dated 29 Feb 2000, No. A/63088/GS/MT-10/795-C/D(GS-II) dated 25 Jun 2010 & No. A/63088/GS/MT-10/1112/ D(Pay/ Services) dated 05 Jul 2010 & No. 15(49)/2017/Tech. Allowance/ D(GS.II) dated 25 Jun 2018.

Station:

Signature

Date :

Rank

Appointment

Line Directorate (Seal)

\*Strike out whichever is not applicable

**Auth.:** GoI, MoD letter No. 15(49)/2017/Tech. Allowance/D(GS.II) dated 25 Jun 2018 and CGDA Office letter No. ARMY/BR/OFF/ ALLOW/1223/Misc dated 07 Oct 2019 enclosing the format for claiming Technical Allowance.

The courses eligible for grant of Technical Allowance Tier I & II for Army Officers w.e.f. 01 Apr 2018, pursuant to acceptance of 7<sup>th</sup> CPC recommendations are as under:

<b>Sr. No.</b>	<b>Name of the Course</b>
<b>TECHNICAL ALLOWANCE (TIER-I)</b>	
1.	Officers commissioned into the Army under Technical Graduate /University Entry Scheme /Short Service Technical /10+2 Technical Entry Scheme /Women Special Entry Scheme (under specified vacancies for Technical Graduates) will be considered available for deployment as Technical Officers in the Army from the day they complete their professional training (i.e. Pre-Commission Training and Young Officer (YO) Course, including its equivalent Course of the respective Arms/Service.)
2.	Degree Engineering Course from CME Pune/MCTE Mhow /MCEME Secunderabad.
3.	AMIE (passed Section 'A'&'B')
4.	Officers with Graduate degree in Engineering, BE, B Tech, BA Arch and B Planning, AMIS (Direct Final Exam Passed in Land Surveying/ Hydro graphics Surveying/Building, Quantity and Valuation Surveying), AMIETE or equivalent from any recognized University/ Deemed University in India or abroad or an IIT/REC/BITS during or prior to joining service and irrespective of the type of Commission of the officer, will be eligible for Technical Allowance Tier-I.
<b>TECHNICAL ALLOWANCE (TIER-II)</b>	
1.	Post Graduate Degree / M Tech from an IIT / NIT/ DIAT/ BARC/IISc or any other Recognized University/College from India or Abroad.
2.	Long Survey Course at IIS & M, Hyderabad
3.	Officer Advanced Mechanical Engineering Course(OAME), Officer Advanced Armament Engineering Course (OAAE), Officer Advanced Electronics Engineering Course (Communication) (OAEE (C)), Officer Advanced Electronics Engineering Course (Radar & Control Systems) (OAEE(R)), Aviation Technology

## **Handbook on Pay & Allowances - 2023**

	Course, Maintenance Conversion Flight Course, Officers Advanced Computer Technology Course. (OACT)
4.	Military Vehicle Technology Course (MVTC).
5.	Any Technical/Equipment Course aboard, sponsored by MoD/GoI of 11 months duration and above.
6.	Signal Officers Advanced Telecommunication Engineering Course (SOATE)
7.	Graduate Entry Equipment Orientation (GEOE) Course.
8.	Any Specialized/Advanced Course of Instruction of 24 weeks duration and above on particular Weapon System /Platform/Equipment conducted at Defence Institutes /Conducted at India or Abroad sponsored by MoD/GoI/Service HQRs.
9.	M Tech (Structures), M Tech (Energy Systems)
10.	Long Air Defence Course (LADC)
11.	Advanced Weapon Technology Course (AWTC).*
12.	Special Weapon Course (SWC).*
13.	Modelling and Simulation Course (M & SC).*

**Note :** Officers already qualified on courses recommended to be discontinued will continue to draw Technical Allowance till Suerannuation.

### **4. Specialist Allowance**

Officers of the AMC/ADC who possess the necessary qualifications and who in the opinion of the DGAFMS have sufficient experience and standing in any of the subjects recognised as 'special' subjects for the specialisation may be granted the status of a 'Consultant/Professor/Adviser', 'Classified' or 'Graded' Specialist. Normally, an Officer considered fit for being designated as a Specialist will, in the first instance, be given the status of "Graded" Specialist. He would in due course of time, be upgraded by the DGAFMS as a 'Classified' Specialist and Consultant/Professor /Adviser.

## Additions to Pay

Different types of Specialist for whom the Specialist Allowance is payable are given below:

Description	w.e.f. 1 July 2017
Graded Specialist	Rs. 3,600/- p.m.
Classified Specialist	Rs. 4,500/- p.m.
Consultant/Professor / Adviser	Rs. 5,400/- p.m.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

### Conditions for Payment of Specialist Allowance

The basic condition for a title to Specialist Allowance is that an Officer should be a Graded or a Classified specialist or a Consultant/Professor / Adviser. The DGAFMS will send to PCDA(O) and all others concerned, a periodical list of officers selected by him for the grant of the status of Graded/Classified Specialist/Consultant/ Professor/Adviser. The lists will show, under respective headings as 'Consultant/Professor/Adviser', 'Classified' and 'Graded' Specialists, the name, rank, personal number of each Officer and against his name, the subject in which he is Graded or Classified or Consultant/Professor /Adviser, as a Specialist such as Anaesthesia, Surgery, Medicine etc. and the date from which the status of specialist is granted. The subjects recognised for this purpose will be published periodically in Govt letter. A mere gradation/classification/appointment as a Consultant/Professor /Adviser, as a specialist will not convey the title to an Officer for drawal of Specialist Allowance.

To be eligible for drawal of Specialist Allowance, an Officer granted the status of a Graded or Classified Specialist or Consultant/Professor / Adviser should either fill a post in the 'Pool of Specialists' maintained by the DGAFMS.

or

## **Handbook on Pay & Allowances - 2023**

Hold an authorised appointment of Specialists in a Medical/Non-Medical Units or Formation HQ as specified from time to time by the Govt. These appointments will be outside the range of Pool of Specialists. (An Officer when holding such an appointment, if originally included in the pool of specialists, will be taken off from the pool). Specialist Allowance is admissible only from the date of assumption of the specialist appointment.

Specialist Allowance is not admissible:

- i. During transit period from one specialist appointment to another similar appointment in another unit.
- ii. When the Officer is placed under arrest or suspension from duty. It is to be restored for the period of absence from duty, only if the Officer is honourably acquitted.
- iii. When the Officer proceeds on Study leave/long courses of ten weeks or more and on all occasions when struck off the regular strength of the unit from the date of occurrence of the above events.

Specialist Allowance can, however, be paid to such Officers if they are included in the pool of specialists.

### **Note:**

1. Officers of the rank of Brig and above of the AMC are not eligible for Specialist Allowance vide GoI, MoD letter No. 5019/DGAFMS/DG-1(b)1729 S(Med) dated 09 Aug 1984.
2. Officers of the rank of Maj Gen and above of the ADC are not eligible for Specialist Allowance.

**Auth.:** Rule 88 to 91 of Pay and Allowances Regulations of the Army.

### **5. Post Graduate Allowance**

Officers of the AMC and ADC possessing Post Graduate Degree and Post Graduate Diploma qualifications are entitled for this allowance when not eligible for Specialist Allowance. The allowance is payable by PCDA(O) based on Pool List prepared by DGAFMS, New Delhi and Part II order notifying grant of Post Graduate Allowance citing reference

## **Additions to Pay**

to DGAFMS letter as per "Documentation Procedure for Publication of Part II Orders (Officers)".

<b>Description</b>	<b>w.e.f. 01 July 2017</b>
Degree Holders	Rs.2,250/- p.m.
Diploma Holders	Rs.1,350/- p.m.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

### **6. Flying Allowance**

**Rates of Flying Allowance: Rs. 25,000/- p.m. for all ranks effective from 01st July 2017.**

The rates as per 7th CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. B/26243/AG /PS3(a)401 /S/D (Pay/Services) dated 06 May 1982 as amended vide letter No. 1(26)/97 /XXI/D(Pay/Services) dated 29 Feb 2000, No. 1(22)/97/D(Pay/ Services) dated 08 Jan 1998, No.1 (16)/ 2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

Eligibility conditions for grant of Flying Allowance applicable to Navy and Air Force have been extended to Officers of Army Aviation Corps as long as they continue to be borne in the Aviation cadre. Flying Allowance at the rate prescribed by the Govt from time to time will be admissible to Army Aviation Officers held against sanctioned appointments and authorized to permanent cadre of Army Aviation Corps, including those posted to staff/ERE duties, provided they fulfill the eligibility conditions. These orders are effective from 01 Sept 2008.

**Auth.:** Rule 164 (as substituted by C.S.No.644/X/82) Pay and Allowances Regulations for the Officers of the Army, Para 4 of SAO 4/S/2011, GoI, MoD letter No. 1/73/2008-D(Pay/ Services) dated 09 Feb 2010, No. PC B/26243/6/AG /PS-

## **Handbook on Pay & Allowances - 2023**

3(A)/418/D(Pay/Services) dated 19 May 2016.

Flying Allowance will be admitted monthly on the basis of Part II order notifying grant of Flying Allowance with prescribed certificates.

Officers attending a course of instruction of a non-flying nature of 10 weeks or more will be entitled to Flying Allowance, provided the resulting vacancy in the unit has not been filled up and they resume Air Observation Post duties after the course.

**Auth.:** GoI, MoD letter No. B/26243/AG/PS3(a)/ 647/D (Pay/Services) dated 18 Mar 1993.

W.e.f. 01 Apr 1999, Army Aviators posted at Siachen will be entitled to either Siachen Allowance or Flying Allowance depending upon their choice.

**Auth.:** GoI, MoD letter No. 3(4)/97/D(Pay/Services) dated 28 May 1999.

Officers of the Army Aviation, entitled to Flying Allowance will be required to obtain an additional life insurance cover against all risks, including flying, for a minimum of Rs. 2 lakhs effective from 01 Oct 1981 on payment of monthly contribution as given below, only during the period of entitlement of Flying Allowance.

i. Lt Col and below	Rs.325/- p.m.
ii. Col and Brig	Rs.283/- p.m.
iii. Maj Gen and above	Rs.250/- p.m.

The amount payable to the Group Insurance Scheme is to be recovered from IRLA of officers and paid by the PCDA(O) Pune to Army Group Insurance Directorate on the date for which pay for the month is disbursed. The Army Group Insurance Directorate will pay "Survival Benefit" to persons covered under the above Insurance Scheme on retirement/release. The amount will be determined by the said Dte from time to time.

### **Contribution to DSOP Fund from the amount of Flying Allowance :**

2/5th (two-fifth) of the amount of Flying Allowance will be credited to the DSOP Fund Account. This will be in addition to any

subscription that the Officer may already be making to the Fund.

## **7. Test Pilot Allowance**

The allowance is admissible from 17 Apr 1993, to the Test Pilots posted to Army Aviation Project Team, Bengaluru so long as they are carrying out Test Pilot duties.

**Rates of Test Pilot Allowance: Rs. 5,300/- p.m. for all ranks effective from 1st July 2017.**

The rates as per 7th CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

### **The allowance is admissible to officers:**

- i. who have successfully completed the experimental test pilot course in India or abroad.
- ii. who are on the posted strength/supernumerary strength or on attachment to a unit for carrying out test pilot duties, so long as the sanctioned strength of Test Pilots does not exceed.

The allowance is admissible during the period of leave, temporary duty/attachment/course of instructions, provided such temporary duty/attachment/course does not exceed 3 months and the aviator is likely to resume test flying duties on termination of their leave/temporary duty/attachment/course.

Test Pilot Allowance and Flying Allowance are admissible concurrently.

**Auth.:** GoI, MoD letter No. PC-26243/AG/PS3(a)/364/D (Pay/ Services) dated 23 Feb 1995.

## **8. Flight Test Engineer Allowance**

Flight Test Engineer Allowance is admissible when the Officer is posted to the Army Project Team, Bengaluru as authorized vide GoI, MoD letter No. 00696/ALH/AA-5/1899/98/D (GS-1) dated 23 Nov 1998. However, Flight Test Engineers can be posted to any Aviation Unit/Branch. Qualifications for appointment of Flight Test Engineers

## **Handbook on Pay & Allowances - 2023**

will be those Officers, who qualify on Flight Test Engineer/Flight Test Instrument Engineer (FTE/FTIE) courses conducted at ASTE Bengaluru/equivalent course in India / abroad as mentioned vide ADG Army Aviation , GS Branch , AHQrs letter No. 00701/P&A/AA-5/X dated 29 Sept 2001.

**Rates of Flight Test Engineer Allowance: Rs. 4,100/- p.m. for all ranks effective from 1st July 2017.**

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.: GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018**

The allowance is payable by PCDA(O) based on Part II order notifying grant of Test Pilot and Flight Test Engineer allowance citing reference of IHQ of MoD (Army) letter as per "Documentation Procedure for Publication of Part II Orders (Officers)".

### **9. Parachute Allowance:**

**Rates of Parachute Allowance: Rs. 10,500/- p.m. for all ranks effective from 1st July 2017.**

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.: GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018**

It is admissible to operational Parachutists holding such appointments authorized in the War/Peace Establishments of their units in addition to their normal pay and allowances of rank.

**Commencement of Parachute Allowance :** Officers will be on probation for one month in units of a parachute formation before being selected to attend a basic parachute course. After qualifying at the course, Officers serving in parachute units and formation HQ of a parachute formation will be entitled to receive Parachute Allowance with effect from one calendar month from the date of commencement of their probationary attachment to the parachute formations, provided the period between the probationary attachment and commencement of the

## Additions to Pay

basic parachute course does not exceed three months. If this period exceeds three months, Parachute Allowance will be admissible with retrospective effect for a period not exceeding three months prior to the commencement of the course.

The probationary attachment period of one month mentioned above can be reduced or dispensed with by the administrative authorities. An Officer, who has not undergone a probationary attachment of one month to a unit of a parachute formation prior to the commencement of the basic parachute course, will be entitled to Para Allowance from the date he starts attending the course.

Officers who do not complete the parachute training, though no fault of their own, will be granted Parachute Allowance for the period of training undergone at the discretion of the Commander of an active parachute or air borne unit or formation. If the training has been terminated through injuries due to flying and / or parachute duties, Parachute Allowance may be continued for a period not exceeding 91 days.

**Auth.:** Rule 100 Pay and Allowances Regulations for the Officers of the Army.

An officer employed on parachute duties will continue to draw Parachute Allowance until he vacates his operational parachutist appointment.

**Auth.:** Rule 101 Pay and Allowances Regulations for the Officers of the Army.

For continuance of Para Allowance, officers should attend in each training year a parachute refresher course including a minimum of two jumps. Exemption from the requirement may be granted by the Brigade Commander in the case of officers of air borne units located in field areas, who cannot be spared to attend refresher training due to exigencies of service. Similarly, exemption may also be granted where an officer's inability to attend the refresher course is due to lack of training facilities.

Officers holding administrative appointments are not eligible for Parachute Allowance unless they are required to qualify as parachutist and remain liable for Parachute Allowance.

**Auth.:** Rule 94 and 95 Pay and Allowances Regulations for the Officers

## **Handbook on Pay & Allowances - 2023**

of the Army.

Parachute Allowance will continue to be admissible during annual leave.

**Auth.:** Rule 105 Pay and Allowances Regulations for the Officers of the Army.

Parachute Allowance ceases from the day an officer vacates his operational parachutist appointment or from the date on which he is struck off the strength of a parachute unit on permanent posting to his Regimental or Corps Centre.

**Auth.:** Rule 108 Pay and Allowances Regulations for the Officers of the Army.

In case of officers belonging to authorised Pool of Parachutists, the grant of Parachute Allowance will be subject to the special authority of IHQ of MoD (Army).

**Auth.:** Rule 97 Pay and Allowances Regulations for the Officers of the Army.

### **10. Para Reserve Allowance**

Officers posted as Parachute Reservists to non-parachute units are entitled to Para Reserve Pay from the date of posting as reservists until finally struck off the Parachute Reserve.

**Auth.:** Rule 111 (i) Pay and Allowances Regulations for the Officers of the Army.

**Rates:** Rs. 2,625/- p.m. for all ranks effective from 01st July 2017.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

For the transfer of trained parachutists to Para Reserve, an officer should have a minimum of three years' service in a Para unit as a trained parachutist. Further, an officer should be less than 35 years of age and where this limit is exceeded, sanction of the administrative authority is required.

## **Additions to Pay**

Para Reserve Pay will be admissible to the officers who are on the reserve of trained parachutists and who attend in each training year the parachute refresher course including a minimum of two jumps.

**Auth.:** Rule 111 Pay and Allowances Regulations for the Officers of the Army and AI 7/52.

When the Parachute Reservists are called up for service with para units or for annual training, Parachute Allowance at full rates will be admissible.

**Auth.:** Rule 112 Pay and Allowances Regulations for the Officers of the Army.

### **11. Para Jump Instructor Allowance**

Para Jump Instructor Allowance is admissible to the Army officers holding the appointment of Parachute Jumping Instructor posted in authorized Unit/Estt.

**Rates:** Rs. 10,500/- p.m for all ranks effective from 01st July 2017.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No.1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

### **12. Special Force Allowance (Special Commando Allowance)**

Special Force Allowance is admissible to officers of 1, 2, 3, 4, 9, 10, 11, 12, 13 & 21 Para (SF) Commando Units. Parachute Allowance and Para Reserve Allowance is not admissible in addition to Special Force Allowance. On reversion to parent unit, officer will become entitled to Para Allowance or Para Reserve Pay as the case may be.

The conditions of admissibility/continuance of Parachute Allowance will be applicable to Special Force Allowance.

**Rates:** Rs. 25,000/- p.m. for all ranks effective from 01st July 2017.

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. B/36389/AG/ PS3(b)/ 82/S/D (Pay/Services) dated 29 Jan 1980 as amended vide letter No.

## **Handbook on Pay & Allowances - 2023**

1(22)/97/ D(Pay/Services) dated 08 Jan 1998, No. 1(20)/97/XII/D (Pay/ Services) dated 29 Feb 2000, No. C/80010/Inf-7/847/D(GS-I)/99 dated 16 Nov 1999, No. C/80001/3&4 PARA(SF)/Inf-7/820/ 2008/D(GS 1) dated 11 Jun 2008, No. 1(3)/2010/D(GS-V) dated 03 Oct 2013, MoD, ID No. 1(9)/2012/D(Pay/Services) dated 17 Apr 2014 and letter No. 1(9)/2014/D(Pay/Services) dated 15 Jun 2015, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

### **13. Official Hospitality Grant (Entertainment Allowance)**

Consequent upon acceptance of the recommendations of the 7<sup>th</sup> CPC by the Govt, Official Hospitality Grant in Defence Forces has been abolished w.e.f. 30 June 2017. As per GoI, MoF Resolution dated 06 July 2017, such expenditure on Hospitality should be treated as office expenditure. Accordingly, the Hospitality related expenditure will be incurred as office expenditure, which is not under the functional jurisdiction of PCDA(O).

**Auth.:** MoD letter No.1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and GoI, MoF OM No. 11-1/2016/E.II B (7<sup>th</sup> CPC)/Pt.III(C) dated 10 April 2018.

### **14. Transport Allowance**

Transport Allowance will be admissible to the officers not provided with the facilities of Govt transport for commuting between place of residence and place of duty.

**Auth.:** GoI, MoD letter No. 12630/TPT/A/Q/Mov C/208/ D(Mov)/98 dated 20 Feb 1998 as amended vide No. 12630/ TPT/ A/Q/Mov C/2758/D (Mov)/98 dated 23 Sep 1998, GoI, MoD letter No.12630/TPT/A/Q/Mov C/3125/D(Mov)/98 dated 22 Oct 1998 and No. 12630 / Tpt. A / Mov C/3120 /D(Mov)/08 dated 16 Dec 2008 and TR-230(B).

As per 7<sup>th</sup> CPC Orders, vide GoI, MoD letter No. 12630/Tpt.A/Mov C/246/D(Mov)/17 dated 15 Sept 2017, effective from 01 July 2017, the following rates are admissible:

## Additions to Pay

<b>Officers drawing pay in pay Level</b>	<b>Officers posted in cities mentioned in the annexure to MoD letter dated 15 Sept 2017 eligible for higher rates</b>	<b>Officers posted in cities other than eligible for higher rates</b>
10 to 13A (i.e. Lt. To Brig)	Rs. 7200/- +DA thereon	Rs. 3600/- + DA thereon
14 & Above (i.e. Maj. Gen & above)	Rs. 15,750/- + DA thereon	

### **List of cities for mentioned in the annexure to MoD letter dated 15 Sept 2017 eligible for higher rates of Transport Allowance.**

Hyderabad (UA), Patna (UA), Delhi (UA), Ahmedabad (UA), Surat (UA), Gandhinagar, Bengaluru (UA), Kochi (UA), Kozhikode (UA), Indore (UA), Greater Mumbai (UA), Nagpur (UA), Pune (UA), Jaipur (UA), Chennai (UA), Coimbatore (UA), Ghaziabad (UA), Kanpur (UA), Lucknow (UA), Kolkata (UA).

Transport Allowance to officers posted to Units located at Gandhinagar(Gujarat) will be paid for "X" class cities rate w.e.f. 01 April 2015 (also incorporated in list of cities eligible for higher rates of Transport Allowance on implementation of 7th CPC) as per the clarification issued by CGDA vide No. AT/IV/4462/Officers/Part File dated 02 Apr 2018. This has a reference of Directorate of Census operation Gujarat letter No. C.E.N 2011/11011/7/PB/2015-census(Guj) dated 14 Aug 2015, stating that Gandhinagar (NA+OG) fall under Ahmedabad agglomeration.

The grant of Transport Allowance shall be subject to the following conditions:

1. The allowance shall not be admissible to those Army officers who have been provided with the facility of Govt transport for commuting between place of residence and place of duty.
2. In respect of officers who opt to continue in their pre-revised pay structure/pay scales, the corresponding Level in the pay

## **Handbook on Pay & Allowances - 2023**

- matrix of the post occupied on 01 Jan 2016, as indicated in relevant SAIs would determine the allowance under these orders.
3. Physically disabled officers in respect of the categories viz. visually impaired, orthopaedically handicapped, deaf and dumb/hearing impaired, spinal deformity shall be paid Transport Allowance at double the normal rates, subject to fulfillment of the stipulated conditions, based on the medical certificate from the 'Head of Orthopaedic Dept' / 'Relevant Specialist' of Department of Military Hospital and sanction of competent authority as specified in Appendix I of Travel Regulations and irrespective of whether they are residing within the campus-housing the place of work and residence or Govt or private accommodation within one km. of office.
  4. \*Partially Blind Service Personnel are not eligible for the allowance at Double the rate.

**Auth.:** GoI, MoD letter No 12630/Tpt.A/Mov C/78/D(Mov)/18 dated 17 July 2018, received vide ADG/Mov C letter No 12630/Tpt.A/Mov C dated 26 July 2018, GoI, MoD letter No 12630/Tpt.A/Mov C/78/D(Mov)/2018 dated 09 Nov 2018 and GoI, MoF, Dept of Expenditure OM No. 21/3/2017-E.IIB date 12 July 2018 and TR-230(A).

\*CGDA letter No. AT/IV/4548/Tpt.Allcs.SER dated 15/10/2001

Officers drawing pay in the Level 14 and above in the Pay Matrix, who are entitled to the use of official car for commuting between office and residence, shall have the option to avail the official car facility or draw Transport Allowance @ Rs. 15,750/- p.m. + DA thereon irrespective of the city. Before allowing Transport Allowance, the option exercised by an officer will be examined and his/her entitlement to the use of official car in terms of existing instructions will require to be certified by the competent authority. Option to draw Transport Allowance @ Rs. 15,750/- p.m. + DA thereon, once given, cannot be changed during the remaining period of his/her current assignment.

### **Admissibility of Transport Allowance during the following circumstances:**

#### **1. During leave:**

Transport Allowance will not be admissible for the calendar

## **Additions to Pay**

month(s) wholly covered by any kind of leave/ absence from leave.

### **2. During deputation abroad:**

Transport Allowance will not be admissible during the period of deputation abroad.

### **3. During tour:**

If the officer is absent from the HQrs/place of posting for full calendar month(s) due to tour, he/she will not be entitled to Transport Allowance during that/those calendar month(s). However, if the absence does not cover any calendar month(s) in full, Transport Allowance will be admissible for full month. (If the TD is more than 180 days, it will be treated as permanent posting and Transport Allowance will be admissible as per class of city where the Officer is posted.)

### **4. During training treated as duty:**

The allowance may be granted during such training, if no transport facility/Travelling Allowance/Daily Allowance is provided for attending the training Institute. During official tour in the training course, the allowance will not be admissible when the period of tour covers the whole calendar month. Also, during training abroad, no Transport Allowance will be admissible when the period of such training covers the whole calendar month.

### **5. During inspection/survey duty by members of special parties within the city but exceeding 8 kms from the HQrs. or during continuous field duty either in or outside the HQrs:**

Transport Allowance is given to compensate for the expenditure incurred for commuting for both to and from between the place of duty and residence. In case when one gets road mileage/ Daily Allowance or free transportation for field/inspection/survey duty or tour for a period covering the whole calendar month, he/she will not be entitled to Transport Allowance during that calendar month.

### **6. During suspension:**

As an officer under suspension is not required to attend office, he/she is not entitled to Transport Allowance during suspension where suspension covers full calendar month(s). This position will hold good, even if the suspension period is finally treated as duty. Where suspension

## **Handbook on Pay & Allowances - 2023**

period covers a calendar month partially, Transport Allowance payable for that month shall be reduced proportionately.

The grant of Transport Allowance is to be published in Part II Order as per Documentation Procedure for Publication of Part II Orders (Officers) and the following certificate should be incorporated in the Part II order w.e.f. 01 July 2017.

- i. Certified that the conditions laid down in GoI, MoD letter No. 12630/Tpt/A/Q/Mov-C/208/D(Mov)/98 dated 20 Feb 1998 as amended vide letter dated 22 Oct 1998, GoI, MoD letter No. 12630/Tpt/A/Q/Mov C/3120/D(Mov)/08 dated 16 Dec 2008 and GoI, MoD letter No.12630/Tpt.A/Mov C/246/D (Mov)/17 dated 15 Sept 2017 have been fulfilled.
- ii. The officer is stationed at \_\_\_\_\_ (city) on Permanent Posting w.e.f. \_\_\_\_\_.

Or

The officer is stationed at \_\_\_\_\_ (city) on course up to 180 days and he/she will not claim / has not claimed Daily Allowance for the course period.

- iii. The officer is not provided with Govt. transport for commuting between the place of residence and the place of duty.
- iv. \*Certified that the conditions laid down in GoI, MoD letter No. 12630/Tpt.A/Mov C/78/D (Mov)/18 dated 17 July 2018 have been fulfilled. The Officer is Orthopaedically Handicapped / Visually Impaired / Deaf & Dumb / Hearing Impaired / Spinal Deformity and will be entitled to Transport Allowance at double the normal rate. The necessary Medical Certificate from the 'Head of Orthopaedic Dept'/'Relevant Specialist' of Department of Military Hospital and sanction of competent authority as specified in Appendix I of Travel Regulations Rule 230A should be enclosed.
- v. The officer is drawing pay in the Level 14 and above in Pay Matrix. However, the facility of staff car for commuting between residence and office has been withdrawn from the date (dd/mm/yyyy).

(Signature of CO/OC)

\* Applicable for handicapped officers only.

## **15. National Security Guard (NSG) Allowance**

Army officers deputed to National Security Guard (NSG) are entitled to NSG allowance.

**Auth.:** GoI, Min of Home Affairs letter No. 27012/28/98/PF-1/PF-IV dated 11 Oct 2002 and CGDA letter No. Mech/EDP/402/XXII dated 20 Jul 2005.

As per 7<sup>th</sup> CPC orders, NSG allowance is admissible @ 40 % of Basic Pay in the revised pay structure in the pay matrix w.e.f. 01 Jul 2017. It does not include any other type of pay.

**Auth.:** GoI, MHA letter No. II-27012/34/CF-3396431/2017-PF-I dated 03 Aug 2017.

## **16. Ration Money Allowance:**

As per Rule 174(B), Defence Service Regulations, Pay and Allowances (Officers), Ration Money Allowance in lieu of free rations will be admissible while serving in peace or field concessional areas during the following contingencies:

### **(i) Without Prior Approval of Station Commander :**

- (a) Annual leave
- (b) Sick leave on full pay and allowances
- (c) Invalidment/termination of contract/release on full pay and allowances
- (d) Joining time including preparatory leave while on permanent posting from one station to another. However, during the actual journey no ration allowance will be admissible since officers are entitled to TA/DA.
- (e) Casual leave for the duration the officer spends his casual leave away from the duty station.
- (f) Courses of instructions or posting to non-military station notified by Govt from time to time where drawing facilities are not existing.
- (g) Officers on temporary duty, who are entitled to free ration but

## **Handbook on Pay & Allowances - 2023**

cannot draw rations in kind and are not entitled to daily allowance, may draw ration allowances while in such temporary duty.

- (h) During furlough, maternity and special casual leave.
  - (i) During study leave in India when posted to non-military station as notified by Govt from time to time where ration drawing facilities are not available.
- (ii) **With Prior Approval of Station Commander :** However for reasons other than those mentioned above, Officers may also claim Ration Money Allowance in exceptional circumstances with prior approval of Local Station Commander.
- (a) When the Officer stays under own arrangements in far off places and it is inconvenient for them to draw ration in kind.

**OR**

- (b) When it is difficult for the department to supply ration in kind due to administrative reasons.

The following certificates are required to be attached alongwith DO Part II Order

- (i) The Officer was on \_\_\_\_\_( Kind of leave or other reason) from \_\_\_\_\_ to \_\_\_\_\_ away from HQ Station for which ration allowance is claimed.
- (ii) No claim was preferred earlier for the said amount/period.
- (iii) No free messing/ration in kind was provided for the period.
- (iv) The Officer was not hospitalized/not on EOL during the period.
- (v) The officer has not claimed, paid Daily Allowance (DA)/Daily Messing Allowances(DMA) for the period for which Ration Allowance is claimed.
- (vi) The officer is posted to non-military station, i.e. \_\_\_\_\_ where there is no arrangement for issue of free ration (Applicable when posted to non-military station and Ration Allowance is to be paid for the entire period).
- (vii) Prior approval of Local Station Commander, (if required as mentioned above).

**Salient Features :**

- (a) Ration Allowance would be admissible including prefix/suffix (wherever admissible) in respect of all kind of leave as mentioned above.
- (b) The casualty for grant of Ration Allowance (GTDRSHNA) would invariably be followed by the casualty for cessation of Ration Allowance (STPRSHNA).
- (c) Cases where leave entitlement is equal to or more than 180 days such as Maternity Leave, Child Care Leave, Child Adoption Leave, Study Leave, etc., unit will publish Part-II Order for entitled officers on quarterly basis, in arrears. This is to avoid overpayment of Ration Allowance.
- (d) In non-military stations, where there is no arrangement for issue of free ration and Ration Allowance is claimed on the basis of Station Orders, Units will publish Part-II Orders for entitled officers supported by Station Order on quarterly basis, in arrears. This is to avoid overpayment of Ration Allowance.
- (e) A certificate indicating the details of leave/absence may be incorporated in the Part-II Order.

**Auth.:** SAPCS Letter No.C/7099/Policy/SAPCS/2022 dt 01 Apr 2022.



## **15. Allowances**

1. **Dearness Allowance (DA)** is sanctioned twice in a year, payable from 01 January and 01 July.

<b>Date</b>	<b>Rates of DA</b>	<b>Date</b>	<b>Rates of DA</b>
1/1/16	Nil	1/1/20	21%*
1/7/16	2%	1/7/20	24%*
1/1/17	4%	1/1/21	28%*
1/7/17	5%	1/7/21	31%
1/1/18	7%	1/1/22	34%
1/7/18	9%	1/7/22	38%
1/1/19	12%	1/1/23	42%
1/7/19	17%		

### **\*DA Freezed/Notional DA**

DA w.e.f. 1/1/2020 to 30/6/2021 has been admitted only to officers who have retired during the period from 01/01/2020 to 30/06/2021 and have been admitted retirement benefits (i.e. gratuity and cash in lieu of leave) taking into account the notional percentage of DA.

### **DA as per Seventh Pay Commission Orders**

Consequent on Seventh Pay Commission Orders w.e.f. 01 Jan 2016, DA will continue to be sanctioned twice a year as on 01 Jan & 01 Jul. The term "Basic Pay" in the revised pay structure for the purpose of calculation of Dearness Allowance shall be the Pay drawn in the prescribed Level in the Pay Matrix together with Military Service Pay (MSP) and Non-Practicing Allowance, if any. It does not include any other type of pay like special pay, etc. Dearness Allowance will continue to be a distinct element of remuneration and will not be treated as pay within the ambit of Pay Rules of Defence Forces personnel.

### **Admissibility of Dearness Allowance during leave**

The allowance may be drawn during any period of leave except leave without pay and allowances. The allowance during leave will be

based on the leave salary actually drawn.

### **2. Kit Maintenance Allowance**

As per 7th CPC orders, KMA has been subsumed in single Dress Allowance. These orders are effective from 01 July 2017.

**Auth.:** GoI, MoD letter No. PC-1(16)/2017/D(Pay/Services) dated 16 Nov 2017.

### **3. Risk & Hardship Allowance**

- 1) Risk & Hardship Allowance is admissible w.e.f. 22nd Feb 2019.
  - 2) Rates are admissible as per the Risk & Hardship matrix.
  - 3) The placement of different Stations/Locations in various cells of Risk and Hardship Matrix are appended at the Appendix enclosed to MoD, DMA, New Delhi letter dated 21st April 2022.
  - 4) Troops deployed in Field Areas indicated in Appendix to MoD, DMA letter dated 21st April 2022 will be granted Risk and Hardship allowance.
  - 5) Risk and Hardship allowance will be admissible One level down of the revised rates of RH Matrix for personnel deployed in following establishments -
    - a) Formation HQs up to Division level and attached Troops.
    - b) Troops employed in enclosed Garrison
    - c) Static Formation/Units
    - d) MES Units.
    - e) Military Farms.
    - f) Recruiting Offices.
    - g) Training Centre and Establishments.
    - h) NCC Dte and Units.
    - i) TA Units unless embodied.
    - j) Record Offices and similar Establishments.
- e.g. If R1H1 has been recommended for troops on actual deployment in the Field Areas indicated in Appendix, then deployment in the areas 5 (a) to (j) will be granted R2H1. However, One Level Down of 60% of R2H2 is 100% of R3H2

## **Handbook on Pay & Allowances - 2023**

and One Level Down of 77% of R1H2 is 100% of R2H2.

- 6) If recommendation in point 5 (a) to (j) results in the reduction of existing Field allowance then the existing allowance will continue.
- 7) In case, any area is left out in the list given in Appendix to MoD, DMA letter dated 21st April 2022, the army officer will continue to draw existing allowance.
- 8) The allowance is location based and is not admissible along with Field Allowance (CFAA/CMFAA/HAF), CI Allowances (CIAPC/CIAMF/CIAFD) and Tough Location Allowance (TLA) .

### **RISK & HARDSHIP ALLOWANCE**

<b>RH-MAX 42,500</b>		<b>HARDSHIP</b>			
<b>RISK</b>		HIGH	MEDIUM	LOW	
	HIGH	R1H1 25,000	R1H2 16,900	R1H3 5,300	
	MEDIUM	R2H1 16,900	R2H2 10,500	R2H3 3,400	
	LOW	R3H1 5,300	R3H2 3,400	R3H3 1,200	
		77% of R1H2= 13,013/-		60% of R2H2= 6,300/-	
In lieu of HAUCA	HH11 -25,000/- (R1H1)	HH31- 5,300/- (R3H1)		HH32 - 3,400/- (R3H2)	

**One Level Below are as follows;**

<b>RH Allowance at Normal Rates</b>	<b>RH Allowance at One Level Below</b>
R1H1	R2H1
R2H1	R3H1
R1H2	R2H2
R2H2	R3H2

## Allowances

R1H3	R2H3
R2H3	R3H3
77% of R1H2	R2H2
60% of R2H2	R3H2

**Auth.:** GoI, MoD, DMA, New Delhi letter No. 8(3)/ 2017/ D(Pay/ Services) dated 21st April 2022, ADG PS letter No. C/ 7021/ PAY/SAPCS/2022 dated 24th April 2022 read with HQrs Office, CGDA, New Delhi letter No. AT/I/Off /Allowc /1223 /Misc /Vol-VI/E21865 dated 27/10/2022.

The following certificates are required to be appended in the Part II Order for RH Allowance:

- i. Certified that the conditions laid down in GOI, MoD letter No. 37269/AG/PS 3(a) 90/D(Pay/Services) dated 13th Jan 1994 read with GOI, MoD, DMA, New Delhi letter No.8(3)/2017/D (Pay/Services) dated 21st April 2022 have been fulfilled.
- ii. The Officer is stationed at .....(Code of the Station) w.e.f. .....(date)
- iii. The name of the unit is included at Sr. No. .....of ...Corps Notification No. ..... dated .....

The following certificates are required to be appended in the Part II Order for HH Allowance:

- i. Certified that the conditions laid down in GoI, Min of Def letter No. F.69/3175/D(Pay/Services) dated 28/2/76 as amended by GoI, MoD No.1(15)/2007/D(Pay/Services) dated 10 Aug 07 have been fulfilled.
- ii. The officer is stationed at \* \_\_\_\_\_ under \_\_\_\_\_ Div/Bde in High Altitude/Uncongenial Climate Area w.e.f. \_\_\_\_\_.
- iii. The height of the area is \_\_\_\_\_ feet above sea level and\*\*
  - a. The officer is entitled to HA/UCA allowance at lower rate (Category I).

## **Handbook on Pay & Allowances - 2023**

- b. The officer is entitled to HA/UCA allowance at higher rate (Category II).
- c. The officer is serving with troops deployed in more difficult, hazardous and isolated areas within the existing High Altitude (Uncongenial Climate) Areas falling at an altitude of 14000 feet and above sea level and is entitled to HA/UCA allowance at enhanced rate (Category III).
- iv. The name of the unit is included at Sr.No. \_\_\_\_\_ of \*\*\* \_\_\_\_\_ Corps Notification No. \_\_\_\_\_ dated \_\_\_\_\_.
  - \* Indicate the name of the station.
  - \*\* Mark whichever is applicable.
  - \*\*\* Indicate the name of the Corps viz. 14 Corps etc.

The conditions governing the grant of Risk and Hardship allowance during the period of absence due to Casual Leave/Annual Leave / Hospitalisation/ Course of Instructions etc. are governed by GoI, MoD letter No. 37269/AG/PS3(a)/ 90/D (Pay/Services) dated 13 Jan 1994 and GoI, MoD letter letter No. PC-1(16)/2017/D(Pay/Services)/Pt.III dated 24th January 2020

### **4. Highly Active Field Area Allowance (HAFAA), Compensatory Field Area Allowance (CFAA) and Compensatory Modified Field Area Allowance (CMFAA)**

The areas where field service concessions are admissible have been redefined as Highly Active Field Areas, Field Areas and Modified Field Areas.

The details of Field Areas and Modified Field Areas are contained in Appendices 'A' & 'B' to GoI, MoD letter No. 37269/AG/PS3(a)/ 90/D (Pay/Services) dated 13 Jan 1994. The details of the Highly Active Field Areas are notified by the Govt in MoD letter No. 8(3)/2000/D(Pay/ Services) dated 24 May 2001. Govt approval for extending the sanction is being received for payment of Highly Active Field Area Allowance on yearly basis.

Officers serving in Highly Active Field Areas, Field Areas and

## Allowances

Modified Field Areas are eligible to the grant of Highly Active Field Area Allowance, Compensatory Field Area Allowance and Compensatory Modified Field Area Allowance respectively. Units / Formations entitled to HAFAA, CFAA and CMFAA will be notified by the Corps Commanders in the Corps Notification.

**Rates as per Seventh Pay Commission orders w.e.f. 01 July 2017:**

Name of Allowance	HAFAA	CFAA	CMFAA
Rate p.m. for all ranks	Rs. 16,900/-	Rs.10,500/-	Rs.6,300/-

The rates as per 7th CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

**Note:** Though the following Formations/Units are static Formations/ Units, these are treated as non-static, as they are broadly fulfilling the role of Formations/Units directly assisting the operations-

- a. Military Hospitals.
- b. EME Workshops.
- c. Supply Depots.
- d. Sub Area HQ.
- e. Ordnance Depots.
- f. Engineer Works Section.
- g. Movement Control Detachment.
- h. Transit Camp.
- i. Counter Insurgency and Jungle Warfare School.
- j. High Altitude Warfare School.
- k. Ladakh Scouts.
- l. Public Relation Offices if attached for operational purpose.

The conditions governing the grant of Highly Active Field Area Allowance, Compensatory Field Area Allowance and Modified Field Area Allowance are as follows:

The Allowance will commence from the date on which an officer arrives in Highly Active Field Area / Field Area / Modified Field Area on

## **Handbook on Pay & Allowances - 2023**

posting to a Unit/Formation in the area subject to the following exceptions:

**Exceptions:** An officer who is absent from a Highly Active Field Area/ Field Area/Modified Field Area in any one or more of the following circumstances shall be eligible for Highly Active Field Area Allowance/ Compensatory Field Area Allowance/ Compensatory Modified Field Area Allowance;

**i. For a maximum period of 15 days :**

- a. When placed on the sick list provided that immediately on the expiry of the period on the sick list, he returns to an area at which the allowance is admissible;
- b. While in transit from one Highly Active Field Area/Field Area/Modified Field Area to another.

**ii. For a maximum period of Casual Leave of 20 days**

**Auth.:** GoI, MoD letter letter No. PC-1(16)/2017/D(pay/Services) /Pt.III dated 24th January 2020

**iii. For a maximum period of 3 months :**

While on temporary duty subject to the fulfillment of the following conditions:

- a. The officer continues to be borne on the strength of the Unit/Formation in the Highly Active Field Area / Field Area/ Modified Field Area;
- b. The officer in the ordinary course returns to duty to a Highly Active Field Area/ Field Area/Modified Field Area (not necessarily the one from which he proceeded) on termination of the temporary duty;
- c. The period of absence is spent wholly on duty.

**Note:** Highly Active Field Area Allowance/ Compensatory Field Area Allowance/Compensatory Modified Field Area Allowance will not be admissible to officers holding posts elsewhere who proceed on temporary duty to a Highly Active Field Area/Field Area/Modified Field Area. Highly Active Field Area Allowance/

## **Allowances**

Compensatory Field Area Allowance /Compensatory Modified Field Area Allowance will not be admissible in the following circumstances:

- i. When an officer is absent from the Highly Active Field Area / Field Area / Modified Field Area on Annual Leave, Maternity leave, Furlough leave, Child Care Leave, Paternity leave, Study leave, Sick Leave or any other leave except Casual Leave.
- ii. When an officer from a peace area is especially appointed to officiate in a vacancy of less than 3 months duration, if the permanent incumbent continues to draw the Field Allowance under the exceptions mentioned above.

**Note:** Highly Active Field Area Allowance/ Compensatory Field Area Allowance/Compensatory Modified Field Area Allowance will not be admissible in addition to Expatriation Allowance, Foreign Allowance, and Compensatory/Daily Allowance for serving ex-India. Further, Army officers posted on deputation to Assam Rifles are not entitled to HAFAA/ CFAA/CMFAA.

### **Admissibility**

These rates of allowances will be admissible to:

- a. Personnel serving in detachments, units and formations in areas mentioned in Appendices 'A' & 'B' to Govt letter dated 13 Jan 1994 and areas mentioned in Govt letter dated 24 May 2001.
- b. Personnel of Defence Security Corps employed with units whose personnel are eligible for the grant of these concessions.

Lists of formations/units which are in Highly Active Field Area, Field Area or Modified Field Area and are eligible to Field Service Concessions will be notified by the Corps Commander to PAOs concerned every year in January and thereafter every month whenever the change of unit location, resulting into addition or deletion of name of the Unit to/from the Corps Notification.

### **Other Concessions :**

Other Concessions in kind at present admissible in Full Field Areas as per details given in Annexure 'A' to GoI, MoD letter No.

## **Handbook on Pay & Allowances - 2023**

A/02584/AG/PS 3(a)/97-S/D(Pay/Services) dated 25 Jan 1964, as amended, will continue to be admissible in the newly defined Field Areas. Similarly, the concessions admissible in Modified Field Areas as per details given in Appendix 'A' to GoI, MoD letter No. A/25761/AG/PS 3(b)/146-S/2/D (Pay/Services) dated 02 Mar 1968, as amended, will be admissible in the Modified Field Areas as per Appendix 'B' to GoI, MoD letter dated 13 Jan 1994 and GoI, MoD ID No. 8(2)/2015/D (Pay/Services) dated 13 May 2016.

### **Documents to be submitted to PCDA (O) for claiming the allowance**

Part II order notifying entry into Highly Active Field area/Field area/Modified Field area and grant of HAFAA/CFAA/CMFAA as per "Documentation Procedure for Publication of Part II Orders-Officers".

### **5. Special Compensatory (Counter Insurgency) Allowance (SCCIA)**

Special Compensatory (Counter Insurgency) Allowance is admissible to the officers of troops deployed on counter insurgency operations. The ongoing counter insurgency operations are "Operation Rakshak", "Operation Rhino", "Operation Orchid" and "Operation Hifazat I".

#### **Rates as per Seventh Pay Commission orders w.e.f. 01 July 2017:**

Name of Allowance	SCCIA in Field Area	SCCIA in Modified Field Area	SCCIA in Peace Area
Rate p.m. for all ranks	Rs.16,900/-	Rs.13,013/-	Rs.10,500/-

The rates as per 7th CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No.1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

Troops operating away from their permanent location will qualify for the above allowance. Personnel of local unit/formation will be entitled to the allowance only on production of certificate from the local formation commander to the effect that they were actually engaged in

## **Allowances**

counter insurgency operations. In case of personnel whose deployment is less than 30 days, payment of SCCIA will be allowed on pro-rata basis. The terms and conditions for payment of SCCIA will be the same, as applicable to Field Area Allowance, as given in GoI, MoD letter No. 37269/ AG/ PS3(a)/90/D(Pay/Services) dated 13 Jan 1994.

No other area/ location based monetary allowance will be admissible to troops on deployment. However, High Altitude/ Uncongenial Climate Area Allowance will be admissible along with SCCIA. Other concessions as detailed in Annexure 'A' to GoI, MoD letter No. A/02584/AG-3(a)/97/S/D(Pay/Services) dated 25 Jan 1964 will be admissible.

Army officers posted to BRO units in J & K and North East Regions are not actually involved in CI Operations. As such, SCCIA is not admissible to them.

**Auth.:** Director (AG) MoD DO letter No. 16(1)/ 2006/ D(Pay/ Services) dated 02 Jul 2008 and CGDA letter No. AT/I/1216/XIV (PC) dated 03 Sep 2008.

### **Documents to be submitted to the PCDA (O) for claiming SCCIA**

Part II order notifying deployment on CI operation with certificate as per "Documentation Procedure for Publication of Part II Orders (Officers)".

### **6. Siachen Allowance**

Officers serving in Siachen Glacier area are eligible to the grant of Siachen Allowance. Siachen Allowance will be admissible to an officer from the date on which he arrives in Siachen area and will cease from the date following the day on which he leaves Siachen area.

Siachen Allowance will be admissible in addition to Highly Active Field Area Allowance but not with High Altitude/Uncongenial Climate Allowance and Flying Allowance.

An officer who is absent from Siachen area for a maximum period of 14 days is entitled to Siachen Allowance, if the absence is owing to the officer being placed in the Sick List and/or on Casual Leave and / or on temporary duty, provided he returns to Siachen area.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoD letter No. 1(2)/91/D(Pay/Services) dated 01 May 1991 as amended vide letter No. 3(4)/97/D(Pay/Services) dated 27 May 1998 and GoI, MoD letter No.1(26)/97/ XX/D (Pay/Services) dated 29 Feb 2000.

**Rate as per Seventh Pay Commission orders w.e.f. 01 July 2017:**

**Rs. 42,500/- p.m. for all ranks**

The rates as per 7th CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

**Documents to be submitted to PCDA(O) for claiming Siachen Allowance**

Part II order notifying entry in Siachen area and grant of Siachen Allowance with the following certificate as per "Documentation Procedure for Publication of Part II Orders(Officers)".

### **7. High Altitude Allowance (HAA)**

High Altitude Allowance will be admissible in addition to the HAFAA/CFAA/CMFAA/TLA {SC(RL)A} and other concessions in kind. This allowance is also admissible along with SCCIA.

The conditions governing the grant of HAUCA are given in GoI, MoD letter No. F 69/3/75/D(Pay/Services) dated 28 Feb 1976, AO 67/79 and Rule 173 Pay and Allowances Regulations for the Officers of the Army as inserted by CS No. 648/X/82.

Army officers of all ranks serving in notified area from time to time in Govt orders will be eligible for High Altitude Allowance (HAA). The allowance is admissible for the units/ formations located at the heights from 9,000 feet to 15,000 feet including uncongenial areas below height at category I rates and for the heights above 15,000 feet excluding Siachen, at category II rates.

W.e.f. 10 Aug 2007, High Altitude Allowance at higher rates (Category III) is admissible to the officers deployed in the units located in more difficult, hazardous and isolated areas at the height of 14,000 to 19,000 ft. above sea level as notified by AG's Branch, IHQ of MoD(Army)

## **Allowances**

letters from time to time, within existing areas under HQ Northern Command, Eastern Command and Central Command mentioned at Para 1 of GoI, MoD letter No. 1(15)/2007/D (Pay/ Services) dated 10 Aug 2007, in partial relaxation conditions contained in MoD letter No. 37269/AG/PS-3(a)/ 90/ D (Pay/ Services) dated 13 Jan 1994.

### **Rates as per Seventh Pay Commission orders w.e.f. 1 July 2017:**

Name of Allowance	Rates as per R & H Matrix		
<b>High Altitude Allowance (HAA)</b>	<b>R3H2 CAT - I</b>	<b>R3H1 CAT - II</b>	<b>R1H1 CAT - III</b>
<b>Rate p.m. for all ranks</b>	Rs. 3,400/-	Rs.5,300/-	Rs.25,000/-

The rates as per 7<sup>th</sup> CPC orders will increase by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated 18 Sept 2017 and dated 14 Sept 2018.

The above rates will also be admissible to MNS officers serving in qualifying areas.

#### **The allowance is admissible in the following circumstances -**

- On being permanently posted to a unit or formation located in the area specified in GoI, MoD letter dated 28 Feb 1976 and places of 9000 feet and above sea level in Field Service Concessional Area;
- On being required to serve with a detachment deployed in that area for a continuous period for more than 14 days.

or

On being temporarily attached to a unit or formation located in that area for a continuous period of more than 14 days if not in receipt of Daily Allowance.

- While in transit from one qualifying area to another.

#### **The allowance is not admissible in the following circumstances:**

- On being permanently posted to a unit/formation located outside the qualifying area;

## **Handbook on Pay & Allowances - 2023**

- b. On being absent from the area on annual leave, sick leave or any other leave except casual leave.
- c. When on duty with one's own unit/formation outside the area for a continuous period of more than 14 days.
- d. An officer who is absent from the area for a maximum period of 14 days in one or more of the following circumstances shall continue to receive the allowance, provided he returns to the area in which the allowance is admissible.
  - i. When placed on the sick list.
  - ii. When on casual leave.
  - iii. When on temporary duty.

**Auth.:** GoI, MoD No. 37269/AG/PS3(a)/90/D(Pay/Services) dated 13 Jan 1994, No. 1(22)/97/D(Pay/Services) dated 08 Jan 1998 (for change of rates of allowance w.e.f. 01 Aug 1997) and No.1(26)/97/XX/D(Pay/Services) dated 29 Feb 2000.

### **Documents to be submitted to PCDA(O) for claiming HAA**

Part II order notifying the date of entry of the officer into the qualifying area as defined in the Govt letter sanctioning the allowance and the nature of duty on which the officer has entered the area or on rejoining from leave (except when he rejoins from casual leave of less than 15 days), courses etc. as per "Documentation Procedure for Publication of Part II Orders (Officers)" with requisite certificates as detailed under :

### **Certificates to be incorporated in Part II Orders**

#### **a) HAA on posting to qualifying areas**

- i. Certified that the conditions laid down in GoI, MoD letter No. F.69/3175/D(Pay/ Services) dated 28 Feb 1976, No. 37269/ AG/PS-3(a)/90/ D(Pay/Services) dated 13 Jan 1994 and No. 1(26)/97/ XX/D(Pay/Services) dated 29 Feb 2000 as amended vide GoI, MoD No.1(15)/2007/ D(Pay/Services) dated 10 Aug 2007 have been fulfilled.

- ii. The officer is stationed at \* \_\_\_\_\_

## **Allowances**

under \_\_\_\_\_ Div/Bde in High Altitude/Uncongenial Climate Area w.e.f. \_\_\_\_\_.

- iii. The height of the area is \_\_\_\_\_ feet above sea level and\*\*
  - a. The officer is entitled to HA/UCA at lower rate (Category I).
  - b. The officer is entitled to HA/UCA at higher rate (Category II).
  - c. The officer is serving with troops deployed in more difficult hazardous and isolated areas within the existing High Altitude (Uncongenial Climate) Areas falling at an altitude of 14000 feet and above sea level and is entitled to HA/UCA at enhanced rate (Category III).
- iv. The name of the unit is included at Srl. No.\_\_\_\_\_ of \*\*\* \_\_\_\_\_ Corps Notification No. \_\_\_\_\_ dated \_\_\_\_\_.

\*Indicate the name of the station.

\*\*Mark whichever is applicable.

\*\*\*Indicate the name of the Corps viz. 14 Corps etc.

### **b. HAA on Temporary Duty**

- i. Certified that the conditions laid down in GoI, MoD letter No. F.69/3175/D(Pay/Services) dated 28 Feb 1976, No. 37269/ AG/PS-3 (a)/90/D (Pay/ Services) dated 13 Jan 1994 and No. 1(26)/97/XX/D(Pay/Services) dated 29 Feb 2000 as amended vide GoI, MoD No. 1(15)/2007/D(Pay/ Services) dated 10 Aug 2007 have been fulfilled.
- ii. The officer is stationed at \* \_\_\_\_\_ under \_\_\_\_\_ Div/Bde in High Altitude/Uncongenial Climate Area w.e.f. \_\_\_\_\_.
- iii. The height of the area is \_\_\_\_\_ feet above sea level and\*\*
  - a. The officer is entitled to HA/UCA allowance at lower rate (Category I).
  - b. The officer is entitled to HA/UCA allowance at higher rate (Category II).

## **Handbook on Pay & Allowances - 2023**

- c. The officer is serving with troops deployed in more difficult hazardous and isolated areas within the existing High Altitude (Uncongenial Climate) Areas falling at an altitude of 14000 feet and above sea level and is entitled to HA/UCA allowance at enhanced rate (Category III).
- iv. The name of the unit is included at Srl. No. \_\_\_\_\_ of \*\*\* \_\_\_\_\_ Corps Notification No. \_\_\_\_\_ dated \_\_\_\_\_.
- v. Certified that the officer has not claimed daily allowance for the period of service from \_\_\_\_\_ to \_\_\_\_\_ in High Altitude/Uncongenial Climate Area.

\*Indicate the name of the station.

\*\*Mark whichever is applicable.

\*\*\*Indicate the name of the Corps viz. 14 Corps etc.

**Note:** This certificate is applicable only to officers who are posted outside the qualifying area and proceed to the qualifying area on temporary duty to a unit located in that area for a continuous period of more than 14 days.

### **8. Training Allowance to Officers on the faculty of Defence Institute of Quality Assurance (DIQA), Bengaluru and Institute of Technology Management (ITM), Mussoorie**

- i. Training Allowance is admissible to Army Officers working as faculty members other than permanent faculty in the National/Central Training Academies and Institutes for Group 'A' Officers i.e. officers at DIQA, Bengaluru w.e.f. 20 July 1992 and at ITM, Mussoorie w.e.f. 04 March 2014.
- ii. Separate Deputation Allowance will not be payable to the trainers in receipt of Training Allowance.
- iii. Training Allowance will continue to be drawn for the period, the trainer is on study or related to training activities.
- iv. Revised rate of Training Allowance as per 7th CPC orders is @ 24% of Basic Pay w.e.f. 01 July 2017 to officers who join the training academies i.e. DIQA, Bengaluru and ITM, Mussoorie for a specified period of time and then likely to go back.

## Allowances

**Auth.:** GoI, MoP, PG&P, DoPT letter No. 13024/01/2016-Trg. Ref dated 24 Oct 2017.

### 9. Training Allowance (erstwhile Instructional Allowance)

- i. Instructional Allowance has been abolished as a separate allowance w.e.f. 01 Jul 2017 and Training Allowance shall now be admissible to the eligible officers at the following rates:

In National/Central Training Academies and Institutes for Group 'A' Officers mentioned under Appendix 'A' of GoI, MoD letter dated 28 Nov 2019.	24% of Basic Pay
In other Training Establishments mentioned under Appendix 'B' of GoI, MoD letter dated 28 Nov 2019.	12% of Basic Pay

- ii. Training Allowance will be admissible only to faculties who join the training academies/institutes/establishments for imparting training for a specified period of time and are then likely to go back.
- iii. Training Allowance will be admissible to faculty members without any ceiling and will not form part of pay as defined in FR 9(21), but will count for purpose of leave salary.
- iv. Training Allowance will continue to be drawn for the period the trainer is on study or tour related to training activities.
- v. Such Training Allowance will also be admissible to Officers who go on deputation as a faculty member to an autonomous Training Institutions aided by the Central Govt which inter-alia trains Group 'A' Govt officials.
- vi. Training Allowance will not be admissible to those permanent faculties of training academies/institutes/ establishments who have been recruited directly by the training academies/ institutes/ establishments for imparting training.
- vii. Deputation (Duty) Allowance will not be payable during the period in which the trainers are in receipt of Training Allowance.

## **Handbook on Pay & Allowances - 2023**

- viii. The term 'Basic Pay' for the purpose of these orders refers to 'Basic Pay' as defined in Army Officers Pay Rules 2017 as under:
- a) "Pay Matrix" means the Matrix specified in Part A of the Schedule, with Levels of pay arranged in vertical Cells as assigned to corresponding Pay Band and Grade Pay or scale;
  - b) "Level" in the Pay Matrix, means the Level corresponding to the existing Pay Band and Grade Pay or scale specified in the Part A of the Schedule;
  - c) "Pay in the Level" means the pay drawn in the appropriate Cell of the Level as specified in Part A of the Schedule;
  - d) Institutes either discontinued/disbanded from the list of Training Establishments mentioned under MoD letter No. 1(26)/97/VI/D(Pay/Services) dated 29 Feb 2000 are mentioned under Appendix 'C' of GoI, MoD letter dated 28 Nov 2019.
  - e) Officers deployed on administrative/logistic duties in these Training Institutes will not be entitled for Training Allowance.

**Auth.: GoI, MoD letter No. PC-1(16)/2017/D(Pay/Services)/Pt.II dated 28 Nov 2019.**

**Appendix 'A' to GoI, MoD letter NO. PC-1(16)/2017/D(Pay/Services)/Pt.II dated 28 Nov 2019**

- a) **List of Training Establishments for Officers Eligible for Training Allowance @ 24 % of Basic Pay**

**TRI Service Institutions :**

01. National Defence College, New Delhi.
02. Defence Service Staff College, Wellington.
03. National Defence Academy, Khadakvasla.
04. College of Defence Management, Secunderabad.

**Army :**

01. Indian Military Academy (Including ACC Wing), Dehradun.
02. Officer Training Academy, Chennai.
03. Army War College, Mhow.

## **Allowances**

04. Combat Army Aviation Training School (CAATS), Nasik Road.  
**Appendix 'B' to GoI, MoD letter NO. PC-1(16)/ 2017/ D (Pay/Services)/ Pt.II dated 28 Nov 2019**

**b) List of Training Establishments for Officers Eligible for Training Allowance @ 12 % of Basic Pay.**

### **TRI Service Institutions :**

1. Armed Forces Medical College, Pune.

#### **ARMY:**

1. Armoured Corps Centre and School, Ahmednagar.
2. School of Artillery, Deolali.
3. Army Air Defence College, Gopalpur.
4. \*College of Military Engineering, Dapodi, Pune.
5. Army Airborne Training School(AATS), Agra
6. Army Institute of Physical Training (AIPT), Pune
7. Army Service Corps (ASC) Centre & College, Bengaluru  
(Erstwhile Army School of Mechanical Transport, Bengaluru and ASC School, Bareilly)
8. AEC Training College and Center, Pachmarhi.
9. Military College of Telecommunication Engineering, Mhow.
10. Infantry School, Mhow.
11. Junior Leaders Wing, Belgaum.
12. High Altitude Warfare School.
13. Counter Insurgency and Jungle Warfare School (CIJW), Vairangte, Mizoram.
14. College of Material Management, Jabalpur.
15. Institute of National Integration (INI), Pune.
16. Military College of Electronics and Mechanical Engineering, Secunderabad.
17. AMC Centre and School, Lucknow.
18. EME School, Baroda.
19. Military Intelligence Training School and Depot (MINTSD), Pune.

## **Handbook on Pay & Allowances - 2023**

20. RVC Centre and School, Meerut.
  21. Remount Training School and Depot, Saharanpur.
  22. Remount Training School and Depot, Hapur.
  23. Institute of Military Law, Kamptee.
  24. CMP Centre and School, Bengaluru.
  25. All Regimental Training Centres.
- \* Heavy Bridging Training Camp, Marve merged with CME, Dapodi, Pune.

### **Appendix 'C' to GoI, MoD letter NO. PC-1(16)/2017/D(Pay/Services)/Pt.II dated 28 Nov 2019**

c) Institutes either disbanded or discontinued from the List of Training Institutes mentioned under GoI, MoD letter No. 1(26)/97/VI/D(Pay/Services) dated 29 Feb 2000 and not entitled to Training Allowance w.e.f. 01 July 2017

1. Military Farms School and Research Centre, Meerut.

2. Counter Insurgency School, West.

### **10. Deputation (Duty) Allowance**

Deputation (Duty) Allowance will be admissible to Army Officers only when the deputation is outside the regular line and in the public interest. The deputation will cover only appointments made on transfer on a temporary basis and will not cover appointments obtained through direct efforts or direct open competition.

Unless otherwise expressly provided in the Govt order sanctioning deputation of an officer to civil employ, any special allowance or special pay e.g. Parachute Allowance, Flying Allowance and Survey Pay attached to Military Appointments or ranks will not be allowed in addition. Kit Maintenance Allowance (Up to 30 Jun 2017), Qualification Pay, Specialist Allowance, Technical Allowance, Non-Practicing Allowance will, however, continue to be admissible. Qualification Grant will, however, be regulated in accordance with the provisions of SAI 5/S/76.

These orders will not apply to appointments or posts whose terms are regulated by special orders. Further, cases of deputation to Security assignments where Deputation Allowance is admissible at present in

## **Allowances**

relaxation of the general orders, will also not be covered by these rules.

**Auth.: GoI, MoD letter No. 13(1)/87/D(Pay/Services) dated 25 Sept 1987**

Officers posted to civil employ, Estt. No.22 (SFF), Coast Guard and Assam Rifles are entitled to Deputation (Duty) Allowance.

### **Rates of Deputation Duty Allowance as per Seventh Pay Commission orders:**

As per 7th CPC orders w.e.f. 01 July 2017, Defence personnel have been given an option either to draw 50% of Deputation Duty Allowance applicable to civilian officers along with service concessions or draw 100% Deputation Allowance but forego the service concessions. Accordingly the rates with the ceiling limit of amount are as follows:

i) Deputation within the same station along with Service Concessions @ 2.5% of BasicPay	Maximum of Rs. 2,250/- p.m.
ii) Deputation within the same station without Service Concessions @ 5% of Basic Pay	Maximum of Rs. 4,500/- p.m.
iii) Deputation involving change in station along with Service Concessions @ 5% of Basic Pay	Maximum of Rs. 4,500/- p.m.
iv) Deputation involving change in station 9,000/- without Service Concessions @ 10% of Basic Pay	Maximum of Rs. 9,000/- p.m.

The ceilings will increase by 25% each time, the Dearness Allowance rises by 50%.

**Auth.: GoI, MoD letter No. 1(16)/2017/ D(Pay/ Services) dated 18 Sept 2017 and amendment dated 14 Sept 2018.**

### **11. Language Award**

Govt. orders for payment of Language Award have been received up to 31 Mar 97. Further orders for the period beyond 31Mar 97 are awaited.

## **Handbook on Pay & Allowances - 2023**

### **12. Language Allowance**

Rates as per Seventh Pay Commission orders w.e.f. 01 July 2017:

<b>Category</b>	<b>Rate p.m. in Rs.</b>
Cat I	2,025/-
Cat II	1,689/-
Cat III	1,350/-

The rates will increase by 25% each time, the Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(16)/2017/ D(Pay/ Services) dated 18 Sept 2017 and amendment dated 14 Sept 2018.

Certificate to be incorporated in the Part II order notifying grant of Language Allowance. (to be endorsed by an officer of the rank of Lt Col and above)

- i. The officer is actually performing the duties involving the use of foreign language as Translator/ Interpreter/Instructor.
- ii. The officer has passed the Proficiency Test conducted by the School of Language every year.
- iii. The officer satisfies all the conditions prescribed in GoI, MoD letter No. 22(1)/83/D(GS-II) dated 03 Feb 1984 for the period the allowance is granted.

### **13. Special Security Allowance**

W.e.f. 05 June 2006, Special Security Allowance is granted to all officers including AMC, ADC, RVC and MNS officers posted on Deputation to Special Frontier Force (SFF) under HQ 22 Establishment, based on the Nominal Roll of the officers on Deputation to SFF being received from DG, SFF and Part II Orders notifying the casualties published by the units. Special Security Allowance is admissible in addition to Hazard Pay.

Hard Area Allowance is not admissible concurrently with Special Security Allowance.

Consequent on 7th CPC orders, Special Security Allowance is

## **Allowances**

admissible @ 20% of Basic Pay (i.e. pay drawn in the prescribed Level in the Pay Matrix excluding MSP and Special Pay etc.) to all Army officers on deputation to Directorate General (Security) w.e.f. 01 July 2017.

Deputation (Duty) Allowance is not admissible concurrently with Special Security Allowance with effect from 01 July 2017.

**Auth.:** GoI, Cabinet Secretariat Order No. 23/14/2006-EA/III-2467 dated 14 June 2006, Corrigendum No. 23/14/2006-EA/III-2574 dated 20 June 2006, CGDA letter No. AT/I/13110/VII dated 17 Sep 2009, Cabinet Secretariat Order No. 1/27/2016-EA.I-1332 dated 11 July 2017 and Addendum No. 1/27/2016-EA.I 1397 dated 13 July 2017.

### **14. Hazard Pay**

Hazard Pay is admissible to the officers of Special Group (SFF) (initially designated as 4 Vikas and redesignated as Special Group) at the following rates effective from 1<sup>st</sup> Jan 2014

Srl. No.	Rank	Rate Rs. p.m.
1	Lt	13,500/-
2	Capt	16,500/-
3	Major	21,000/-
4	Lt Col & above	21,000/-

**Auth.:** GoI, Cabinet Secretariat Order No. 14(9)/89 - EA.II-503 dated 03 Jun 2002 and Corr. No. 14(9)/89 EA. II - 896 dated 09 Dec 2002 and GoI, Cabinet Secretariat,(EA.II Section), New Delhi letter No. F. No. 14(3)/2009-EA.II-376 dated 20 July 2010.

Revised rates as per 7th CPC orders effective from 01 July 2017 are awaited

### **15. Special Security Allowance (earlier NTRO Special Allowance)**

NTRO Special Allowance is admissible to officers on Deputation to National Technical Research Organisation (NTRO) w.e.f. 22 Aug 2005. The procedure and all other related terms and conditions to be followed in regard to civil appointments of Army officers in NTRO on

## **Handbook on Pay & Allowances - 2023**

deputation basis shall remain unchanged as laid down in GoI, MoD letter No. 4(15)/58/99/S(MS) dated 25 Feb 1970 as amended from time to time.

Erstwhile NTRO Special Allowance has been renamed as Special Security Allowance w.e.f. 01 July 2017 and will be paid @ 20% of Basic Pay (excluding MSP, Special Pay etc.). The term 'Basic Pay' means pay drawn in the prescribed Level in the Pay Matrix. Deputation Duty Allowance is not admissible concurrently with Special Security Allowance.

**Auth.:** GoI, MoD Letter No. 4(15)/58/99/S(MS) dated 25 Feb 1970, GoI, NTRO Memorandum No. A-12029/NTRO/ 2005 dated 22 Aug 2005, NTRO (Establishment Division) Order No. V(B)MISC(7th CPC) / 19177 / 2014 / 20149- 721 dated 02 Aug 2018 and CGDA UO Note No. AT/I/1498-Army/V dated 08 Aug 2018.

### **16. Hard Area Allowance**

Hard Area Allowance is admissible to Army officers posted to Nicobar group of Islands and Minicoy Islands of Union Territory of Lakshadweep other than Kavaratti and Agatti, w.e.f. 01 Apr 2004.

Hard Area Allowance is admissible in addition to Island Special Duty Allowance, where admissible.

In places where more than one Special Compensatory Allowances are admissible, the officers posted in such stations will have the option to choose any one of the allowance which benefits them the most. i.e. Hard Area Allowance or one of the Special Compensatory Allowances.

**Auth.:** GoI, MoD letter No. 1(3)/2004/D(Pay/Services) dated 06 May 2005, MoF, Dept of Expenditure OM No. 12(1)/E.II(B)/03 dated 01 March 2004, GoI, MoD letter No. 1(55)/2008/D(Pay/Services) dated 04 Nov 2008, GoI, MoF, Dept of Expenditure OM No. 12(4)/2008-E.II(B) dated 29 Aug 2008.

Hard Area Allowance is admitted during leave, course of instructions as per the conditions laid down vide GoI, MoF OM No.2 (37)- EII(B)/64 dated 27 Nov 1965.

## **Allowances**

Rates as per Seventh Pay Commission orders w.e.f. 01 July 2017:

<b>Place of Posting</b>	<b>Rate p.m.</b>
Nicobar group of Islands and Minicoy in Lakshadweep Islands	20 % of Basic Pay
Lakshadweep group of Islands(Kiltan, Andrott, Kalpeni, Chetlat, Kadmat, Amini and Bithra Islands)	12 % of Basic Pay

In places where more than one Special Compensatory Allowances are admissible, the officers posted in such stations will have the option to choose any one of the allowance which benefits them the most. i.e. Hard Area Allowance or one of the Special Compensatory Allowances subsumed under Tough Location Allowance Category -I, II and III.

If Field Service Concessions are admissible in such areas, Army officers have the option of receiving the higher of the two allowances.

**Auth.:** GoI, MoD OM No. PC-1(16)/2017/D(Pay/ Services) Pt. II dated 17 May 2018.

### **17. Hardship Allowance**

Hardship Allowance is admissible to the officers including AMC, ADC, RVC and MNS posted on deputation to Special Frontier Force (SFF) under HQ 22 Establishment at hardship location at Chakrata w.e.f. 01 Sept 2008. Hardship Allowance is admissible in lieu of Special Duty Allowance. This allowance is not admissible concurrently with CFAA, CMFAA or SCCIA. The allowance is not admissible during leave of any kind/joining time and suspension.

**Auth.:** GoI, Cabinet Secretariat Order No. 23/14/2006-EA.III dated 16 Mar 2009, DG of Security letter No. 15216/HQ SFF/AG/P&A/2011/2940 dated 14 Oct 2011 and GoI, Cabinet Secretariat OM No. A-49011/23/86-DO-I dated 03 June 1993.

As per the 7th CPC orders, Hardship Allowance is admissible @ 10% of Basic Pay w.e.f. 01 July 2017. The term 'Basic Pay' means pay drawn in the prescribed Level in the Pay Matrix.

**Auth.:** GoI, Cabinet Secretariat Order No. 20/5/2017-EA-I-1808 dated 20 Sept 2018.

## **Handbook on Pay & Allowances - 2023**

### **18. SPIC Allowance (Special Allowance to officers posted at SPIC)**

SPIC Allowance is admissible to Army officers posted at SPIC establishments and borne on authorised strength of HQrs SPIC or SPIC sites. Director, SPIC is authorised to certify the admissibility of SPIC allowance to Army officers deployed at SPIC establishment for the specialised roles. SPIC Allowance is admissible concurrently with Flying Allowance and Field Allowance or Deputation Allowance, wherever applicable.

As per the Seventh Pay Commission orders, the revised rates of SPIC Allowance w.e.f. 01 July 2017 are as mentioned below:

<b>Applicability</b>	<b>Rate in Rs. p.m.</b>
Officers posted to SPIC sites	16,900/-
Officers posted to SPIC HQrs	10,500/-

The rates shall be enhanced by 25% each time Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD, DRDO letter No. SPIC/SPL ALLCE/ ADMIN/ 2017/ 459/S/R&D dated 28 Dec 2017.

### **19. Special Allowance for child care for women with disabilities**

Women having a minimum disabilities of 40% as elaborated in Ministry of Welfare's Notification No. 16-18/97-NI.I dated 01 June 2001 and amended from time to time, shall be paid Rs. 3,000/- p.m. w.e.f. 01 July 2017 as Special Allowance for child care. The allowance shall be payable from the time of the child's birth till the child is two years old.

In case multiple birth at the time of first child birth, the officer shall not be entitled to this allowance at double the rate for multiple births.

The allowance shall be payable for a maximum of two eldest surviving children.

The above limit of Rs. 3,000/- as per Seventh Pay Commission orders would be automatically raised by 25% every time the Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No. 1(66)/2008/D(Pay/Services) dated 23 June 2009 and No. 1(23)/2017/D(Pay/Services) dated 15 Sept 2017,

## **Allowances**

Min. of Personnel, P G and Pensions(DoPT) OM No. 12011/04/2008-Estt.(Allowance) dated 11 Sept 2008, OM No.21011/08/2013-Estt(AL) and No. A-27012/03/2017- Estt.(AL) dated 16 Aug 2017.

### **20. Strategic Forces Allowance (SFA):**

Strategic Forces Allowance is admissible to the personnel of Special Forces Command. SFA at higher rate is applicable for officers of Installation Security Force (SFA) and at lower rate for officers of HQ SFC and Units/Formations under HQ SFC, Missile Maintenance Organization (MMO), Command Counter Intelligent Unit, Strategic Force Command (CCIU, SFC), Strategic Forces Training School deployed for strategic role.

As per 7th CPC orders, rates of Strategic Force Allowance have been revised w.e.f. 01 July 2017

<b>Applicability</b>	<b>Rate p.m.</b>
Officers posted to ISF SFC	Rs. 16,900/-
Officers posted to HQ SFC & Units Formations under HQ SFC	Rs. 10,500/-

The allowance will be enhanced by 25% each time DA rises by 50% in accordance with the implementation of 7th CPC recommendations.

**Auth.:** GoI, MoD, New Delhi Secret Letter No. SFC/TS 2005/3/Ops/(PC-II) dated 28th Dec 2017

### **21. Territorial Army Allowance**

Camp Allowance and TA Bounty applicable for Territorial Army has been merged into a single allowance to be called as Territorial Army Allowance @ Rs.2,000/- p.a. to all TA officers irrespective of their Ranks. These orders are effective from 01 July 2017.

100% of amount of Territorial Army Allowance shall be granted for completing full training and 75% of the amount will be granted for more than 80% of the training.

These rates shall automatically increase by 25%, each time the Dearness Allowance rises by 50%.

**Auth.:** GoI, MoD letter No.20(1)/2017/D(GS-III) dated 21 Sept 2017.



## **16. Proforma for Intimating Change of Bankers/Unit Address/Rate of Subscription to DSOP Fund**

1. Intimation regarding change of bankers, change of unit address and change in the rate of subscription to DSOP Fund will be communicated by Army officers to PCDA(O) by using the forms prescribed and published as Appendices 'A', 'B' and 'C' respectively to AO 24/05.
  - i. Intimation regarding change of Bankers - Appendix 'A'.
  - ii. Intimation regarding change of Unit Address (This should be countersigned by CO/OC Unit) - Appendix 'B'.
  - iii. Intimation regarding change in the rate of subscription to DSOP Fund or voluntary joining to DSOP Fund. - Appendix 'C'

Specimen copies of the proforma are given in the succeeding pages. Care should be taken to furnish full and correct information.

2. Whenever change in bankers is communicated, officers are advised in their own interest to close their account held with their previous bankers only after the first remittance of monthly salary is received and credited to their account by the new bankers.

### **Proforma for Intimating Change of Bankers/Unit Address**

#### **Appendix 'A' to AO 24/05**

#### **Change of Bankers**

1. CDA(O) Account No. :
2. Personal No. :
3. Rank and Name of the officer :
4. Nature of Bank Account:

## **Proforma for Intimating Change of Bankers**

Savings Bank Account/Current Account

5. Bank Account No. :
  - a. Ledger Folio (Upto 3 Digits)
  - b. Account Number  
(Up to 15 Digits)
6. Bankers Name :
7. Full Postal Address of :  
Bankers (including Bldg No.  
Road Name, locality etc.)
8. Station :
9. Pin Code:
10. District :
11. State:

Date: Signature of the officer

(TO BE FILLED IN BY BANKERS)

12. a. Uniform Code (Part I):  
allotted to the Bank  
by RBI (7 Digits)
- b. MICR Code Allotted :  
by RBI (9 Digits)
- c. For Extension Counters :
  - i. Name of the Base Branch :
  - ii. Uniform Code (Part I) :  
allotted to the Base Branch  
by RBI (7 Digits)
  - iii. MICR Code of Base Branch (9 Digits)

Bank stamp : Signature of Bank Official

Note : Cancelled cheque/copy of blank cheque is enclosed.

# **Handbook on Pay & Allowances - 2023**

## **Appendix 'B' to AO 24/05**

### **Change of Unit Address**

(To be submitted in case of transfer to a new unit or when an officer proceeds on course of instructions for a duration of ten weeks or more)

1. CDA(O) Account No. : \_\_\_\_\_
  2. Personal No. : \_\_\_\_\_
  3. Rank : \_\_\_\_\_
  4. Name of the officer : \_\_\_\_\_
  5. SUS No. of new unit : \_\_\_\_\_
  6. Name of new unit : \_\_\_\_\_
  7. Pin code of new unit : \_\_\_\_\_
  8. Postal Address :
    - a. \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_

(Score out whichever is not applicable)

- b. For cases other than under 8(a):

  - i. Full Postal Address :
  - ii. Station :  
iii. Pin Code :  
iv. District :  
v. State :  
9. Date of SOS from previous unit :  
(dd/mm/yyyy)  
10. Date of reporting to new unit :  
(dd/mm/yyyy)

Date: \_\_\_\_\_ Signature of the officer \_\_\_\_\_

Certified that the particulars of the unit given by the officer are correct.

Date: \_\_\_\_\_ Countersigned \_\_\_\_\_

## Proforma for Intimating Change of Bankers

### Appendix 'C' to AO 24/05

#### **Change in rate of subscription of DSOP Fund or voluntary joining to DSOP Fund**

- i. CDA Account No
- ii. Personal Number
- iii. Rank
- iv. Name of the officer
- v. Present rate of subscription
- vi. \* Revised rate of subscription
- vii. Month from which revision is required
- viii. \*\* Month from which joining
- ix. \*\* Rate of subscription

Date: \_\_\_\_\_ Signature of the officer.

\* Note :

- 1. To be sent in duplicate to the CDA(O) Pune one month in advance of the month in which the revised rate of recovery is to be affected.
- 2. \*\* These columns are to be used only when officer is a voluntary subscriber.

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## **17. Dress Allowance (Erstwhile Outfit Allowance)**

As per 7<sup>th</sup> CPC Orders, Uniform related Allowances viz. Uniform Outfit Allowance and Kit Maintenance Allowance have been subsumed in a single Dress Allowance for Army officers including MNS officers. This allowance covers only the basic uniform of the officer. Any special clothing like that provided at Siachen Glacier or inside Submarine will continue to be provided as per existing norms. The amount of Dress Allowance will be credited to the officer's salary, directly once a year in the month of July. These orders are effective from 01 July 2017.

**Rate of Dress Allowances : Rs. 20,000/- p. a. for Army Officers and Rs.15000/- p.a. for MNS Officers.**

The rate of Dress Allowance will go up by 25 % each time Dearness Allowance rises by 50 %.

**Auth.: GOI, MoD letter No. PC-1(16)/2017/D(Pay/Services) dated 16/11/2017.**

### **Recovery of Dress Allowance :**

Army Officer who have been granted Dress Allowance as per their eligibility are subject to recovery of the same which will be regulated in the following manner :

<b>Month of Retirement</b>	<b>Recovery on Super annuation (%)</b>	<b>Recovery on VRS/ Resignation (%)</b>
July-Sept.	60	80
Oct-Dec	40	55
Jan-March	25	33
April-June	Nil	Nil

No recovery will be made in case of Death of Officer or invalidment through causes beyond his/her control. These orders are effective from 1 March 2021.

**Auth.: GOI, MoD, DMA letter No. 1(4)2019/D(Pay/Services) Dated 1/3/2021**

## **Dress Allowance (Erstwhile Outfit Allowance)**

### **Compensation for Change of Uniform**

In supersession of the existing orders relating to Uniform related Allowance viz. clothing Allowance, Initial Equipment Allowance, Kit Maintenance Allowance,, Robe Allowance, Robe Maintenance Allowance, Shoe Allowance, Uniform Allowance and Washing Allowance have been subsumed in a single Dress Allowance. This order is silent regarding any compensation for change of uniform on reimbursement basis due to change in Regiments/Corps. Further, 28 numbers of Basic Uniform items mentioned in annexure to MHA letter, have been surrendered in lieu of 'Dress Allowance' and also directed not to provide these 28 items to Officers posted in NSG/Assam Rifles by the Forces.

**Auth.:** GoI, MoF, DoE OM No. 19051/1/2017-E.IV dated 02.08.2017,  
GoI, MHA letter No. II-27012/CF-3396554-2017-PF-I dt.  
04/01/2018,

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## **18. Compensatory Allowances**

Compensatory Allowances will be admissible to officers (including MNS officers) in localities where the allowance is admissible to civilian Govt servants paid from the Defence Service Estimates, at the same rates and under the same conditions as are applicable from time to time to the latter.

### **Composite Hill Compensatory Allowance (HCA)**

As per 7th CPC orders, HCA stands abolished w.e.f. 01 July 2017.

**Auth.:** GoI, MoD letter No 1(16)/2017/D (Pay/Services) dated 18 Sept 2017.

### **1. Tough Location Allowance (TLA) {erstwhile SC(RL)A}**

Special Compensatory (Remote Locality) Allowance SC(RL)A was admissible to eligible officers when serving in notified areas where field service concessions were not applicable, pre-implementation of 7<sup>th</sup> CPC orders.

As per 7<sup>th</sup> CPC Orders, in supersession of the existing orders for grant of SC(RL)A, this allowance has been subsumed in Tough Location Allowance, payable to Army officers w.e.f. 01 July 2017 as under:

<b>Name of the Allowance</b>	<b>Subsumed and renamed as</b>	<b>Rate p.m.</b>
SC(RL)A for places covered under Part A and Part B	TLA - I	Rs. 5,300/-
SC(RL)A for places covered under Part C	TLA - II	Rs. 3,400/-
SC(RL)A for places covered under Part D	TLA - III	Rs. 1,200/-

These rates shall increase by 25 % whenever the Dearness Allowance payable on the revised Pay structure goes up by 50%.

In the event of the place falling in more than one category, the higher rate of Tough Location Allowance (TLA) shall be applicable.

## **Compensatory Allowances**

Other terms and conditions would continue to be applicable along with their admissibility (unless otherwise stated) as applicable to civilian employees as mentioned in GoI, MoD letter dated 04 Nov 2008 and otherwise. However, if field service concessions are admissible in such areas, the Army Officers have the option of receiving the higher of two allowances.

### **AREAS ELIGIBLE FOR GRANT OF TOUGH LOCATION ALLOWANCE BASED ON AREAS CLASSIFIED FOR SC(RL)A**

#### **A. ANDAMAN AND NICOBAR ISLANDS**

##### **I. Areas included in Part 'A'**

Middle Andamans, North Andaman, Little Andaman, Nicobar and Narcondum Islands.

##### **II. Areas included in Part 'B'**

South Andaman including Port Blair.

#### **B. ARUNACHAL PRADESH**

##### **I. Areas included in Part 'A'**

Difficult Areas of Arunachal Pradesh.

##### **II. Areas included in Part 'B'**

Throughout Arunachal Pradesh other than those declared as difficult areas.

#### **C. ASSAM**

##### **I. Areas included in Part 'D'**

Entire State.

#### **D. HIMACHAL PRADESH**

##### **I. Areas included in Part 'A'**

###### **1. Chamba District**

- a. Pangi Tehsil.
- b. Following Panchayats and Villages of Bharmour Tehsil:
  - i. Panchayats Badgaun, Bajol, Deol Kugti, Nayagam and Tundah.

## **Handbook on Pay & Allowances - 2023**

- ii. Villages Ghatu of Gram Panchayat Jagat, Kanarsi of Gram Panchayat Chauhata.

### **2. Kinnaur District**

- a. Asrang, Chitkul and Hango Kuno/Charang Panchayats.
- b. 15/20 Area comprising the Gram Panchayats of Chhota Khamba, Nathpa and Rupi.
- c. Pooh Sub-Division excluding the Panchayat Areas specified above.

### **3. Kullu District**

15/20 Area of Nirmand Tehsil comprising the Gram Panchayats of Kharga, Kushwar and Sarga.

### **4. Lahaul and Spiti District**

Entire area of Lahaul and Spiti.

### **5. Shimla District**

15/20 Area of Rampur Tehsil comprising of Panchayats of Koot, Labana-Sadana, Sarpara and Chandi-Branda.

## **II. Areas included in Part 'B'**

### **1. Chamba District**

Bharmour Tehsil excluding Panchayats and villages included in Part 'A'.

### **2. Kangra District**

Areas of Bara Bhangal and Chhota Bhangal.

### **3. Kinnaur District**

Entire District other than Areas included in Part 'A'.

### **4. Shimla District**

- a. Dodra-Kawar Tehsil.
- b. Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish.
- c. Ghori Chaibis of Pargana Sarahan.

## Compensatory Allowances

### **III. Areas included in Part 'C'**

#### **1. Chamba District**

- a. Jhandru Panchayat in Bhatiyat Tehsil.
- b. Churah Tehsil.
- c. Dalhousie Town (including Banikhet proper).

#### **2. Kullu District**

- a. Outer Seraj (excluding Villages of Jakat-Khana and Buowin Nirmand Tehsil).
- b. Entire Districts (excluding outer Seraj area and pargana of Pandrabis but including village Jagat-Khana and Buow of Tehsil Nirmand).

#### **3. Mandi District**

- a. Chhuhar Valley (Jogindernagar Tehsil).
- b. Following Panchayats in Thunag Tehsil :  
Bagraa, Chhatri, Chhotdhar, Garagushain, Gatoor, Gharyas, Janjheli, Jaryar, Johar Kalhani, Kalwan, Kholana, Loth, Silibagi, Samachan, Thachdhar, Tachi and Thana.
- c. Following Panchayats of Dharampur Block :  
Binga, Kamlah, Saklana, Tanyar and Tarakholah.
- d. Following Panchayats of Karsog Tehsil :  
Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban.
- e. Following Panchayats of Sundernagar Tehsil :  
Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja.

#### **4. Kangra District**

- a. Dharamsala Town and the following offices located outside its Municipal limits but included in Dharamsala Town for the purposes of eligibility to Special Compensatory (Remote Locality) Allowance (TLA w.e.f. 01 Jul 2017):
  - i. Women's ITI, Dari.

## **Handbook on Pay & Allowances - 2023**

- ii. Mechanical Workshop, Ramnagar.
  - iii. Child Welfare and Town and Country Planning Offices, Sakoh.
  - iv. CRSF Office at lower Sakoh.
  - v. Kangra Milk Supply Scheme, Dugiar.
  - vi. HRTC Workshop, Sudher.
  - vii. Zonal Malaria Office, Dari.
  - viii. Forest Corporation Office, Shamnagar.
  - ix. Tea Factory, Dari.
  - x. IPH Sub-Division, Dari.
  - xi. Settlement Office, Shamnagar.
  - xii. Binwa project, Shamnagar.
- b. Palampur Town including HPKVV Campus at Palampur, and the following offices located outside its municipal limits but included in Palampur Town for this purpose:
- i. HP KrishiVishvavidyalaya Campus.
  - ii. Cattle Development Office/Jersey Farm, Banuri.
  - iii. Sericulture-----Office/Indo-German-----Agriculture Workshop/HPPWD Division, Bundla.
  - iv. Electrical Sub-Division, Lohna.
  - v. DPO Corporation, Bundla.
  - vi. Electrical HPSEE Division, Ghuggar.

### **5. Shimla District**

1. a. Chopal Tehsil.
- b. i. Ghoris, Panjaon, Patsnau, Naubis and Teen Koti of Pargana Sarahan.
  - ii. Deothi Gram Panchayat of Taklesh Area.
- iii. Pargana Barabis.
- iv. Kasba Rampur and Ghori Nog of Pargana Rampur of

## **Compensatory Allowances**

- Rampur Tehsil.
2. Shimla Town and its suburbs (Dhalli, Jatog, Kasumpti, Mashobra, Taradevi and Tutu).

### **6. Sirmaur District**

- a. Following Panchayats:
  - i. BaniBakhali (Pachhad Tehsil).
  - ii. Bharog Bheneri (Paonta Tehsil).
  - iii. Birla (Nahan Tehsil).
  - iv. Dibber (Pachhad Tehsil).
  - v. Thana Kasoga (Nahan Tehsil).
- b. Thansgiri Tract.

### **7. Solan District**

Mangal Panchayat

## **IV. Areas included in Part 'D'**

The remaining areas of Himachal Pradesh not included in any of the Part 'A', 'B', and 'C'

## **E. JAMMU & KASHMIR**

### **I. Areas included in Part 'A'**

#### **1. Kathua District**

NiabatBani, Lohi, Malhar and Macchodi.

#### **2. Udhampur District**

- a. Dudu Basantgarh, Lander Bhamag Illaqa, Thakrakote and Nagote.
- b. All areas in Mahore Tehsil other than those included in Part 'B'.

#### **3. Doda District**

Illaqas of Padder and Niabat Nowgam in Kishtwar Tehsil.

#### **4. Leh District**

- a. Noyama and Nobre.

## **Handbook on Pay & Allowances - 2023**

- b. Zanskar
- c. All other places in the District.

### **5. Baramulla District**

Entire Gurez-Nirabat, Tangdar Sub-Division and keran Illaqa.

## **II. Areas included in Part 'B'**

### **1. Udhampur District**

Areas up to Goel from Kamban side and Areas up to Arnas from Keasi side in Tehsil Mahore.

### **2. Baramulla District**

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## **III. Areas included in Part 'C'**

- i. Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two districts.
- ii. Areas not included in Parts 'A', 'B' and (1) of Part 'C' above, but which are within a distance of 8 kms from the line of actual control or at places which may be declared as qualifying for Border Allowance from time to time by the State Govt for their own staff.

## **F. LAKSHADWEEP**

### **I. Areas included in Part 'A'**

Entire Union Territory

## **G. MANIPUR**

### I. Areas included in Part 'C'

Entire State

## **H. MEGHALAYA**

### I. Areas included in Part 'D'

Entire State

## **I. MIZORAM**

## **Compensatory Allowances**

### **I. Areas included in Part 'A'**

Chimptuipui District and areas beyond 25 kms from Lunglei Town in Lunglei District

### **II. Areas included in Part 'B'**

Entire Lunglei District excluding areas beyond 25 kms from Lunglei Town

### **III. Areas included in Part 'C'**

Entire Aizwal District

## **J. NAGALAND**

### **I. Areas included in Part 'B'**

Entire State

## **K. SIKKIM**

### **I. Areas included in Part 'A'**

Entire State

## **L. TRIPURA**

### **I. Areas included in Part 'B'**

Difficult Areas of Tripura

### **II. Areas included in Part 'C'**

Entire State other than areas declared as Difficult ones and included in Part 'B'

## **M. UTTARAKHAND**

### **I. Areas included in Part 'A'**

Areas under Chamoli, Pithoragarh, Uttar Kashi, Rudraprayag and Champavat Districts.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D (Pay/Services) dated 16 Nov 2017 and Deptt of Expenditure OM No. 3/1/2017-E.II (B) dated 19 July 2017.

### **Conditions for computation of Tough Location Allowance (TLA)**

Eligibility for grant of TLA will be determined with reference to

## **Handbook on Pay & Allowances - 2023**

the place of duty of the officer concerned.

TLA is normally admissible only to those officers who are permanently posted to a qualifying station.

Officers proceeding to the qualifying stations on temporary duty or attached to units / formations located there, when not eligible for Daily Allowance under Travel Regulations will, however, be entitled to the TLA.

### **Admissibility during Leave and Temporary Duty**

The allowance will continue to be admissible during period of absence, on leave including study leave and temporary duty at the same rate at which it was drawn prior to proceeding on leave / temporary duty subject to the following:

#### **During leave**

- i. 180 days at a time in the case of officers on annual leave, study leave or combined leave or on furlough leave if taken by itself i.e. not combined with annual leave.
- ii. 180 days at a time in the case of officers on sick leave, inclusive of the period of annual leave, if any, as provided at clause (i) above.

**Note 1:** The limit of 180 days laid down in clause (ii) above will be extended to eight months in case of an officer suffering from tuberculosis/cancer and other prolonged ailments subject to the conditions laid down in these rules in all other respects. The grant of the allowance to an officer suffering from tuberculosis/cancer and other prolonged ailment during leave exceeding eight months shall be decided on merits by Govt.

**Note 2:** The payment of allowance during the period of leave in excess of first 180 days will be subject to furnishing of the following certificate :

"The officer or his family or both continued for the period for which TLA is claimed, to reside at the same station (whether within its qualifying limits or in an adjoining area) from where he proceeded on leave".

## **Compensatory Allowances**

**Note3:** For the purpose of the above rule "family" means, officer's wife/husband, children and other persons residing with him/her. Husband/wife/child/parents having an independent source of income is not treated as a member belonging to the family of the officer except when he is in receipt only of a gross pension (including temporary increase in pension and pension equivalent to death cum retirement gratuity or other retirement benefits) not exceeding Rs.9,000/- p.m.

### **During Temporary Duty**

Temporary duty not exceeding six months

Leave combined with Temporary Duty :During the first six months

### **During Arrest or Suspension**

An officer placed under arrest is not entitled to draw TLA during the period he is suspended from duty. He will, however, be eligible to draw this allowance for the whole period he was not in the performance of duties whilst under arrest, confinement or suspension, provided he is acquitted or the enquiry into his conduct proves favourable to him or he is allowed to return to duty without any formal enquiry being made into his conduct.

All the above conditions regulating City Compensatory Allowance (abolished w.e.f. 01 Sept 2008) and Hill Compensatory Allowance (abolished w.e.f. 01 July 2017), equally applicable to SC(RL)A(which has now subsumed in TLA post-implementation of Seventh CPC orders), are now applicable to TLA also.

### **Miscellaneous**

Both husband and wife will draw TLA if otherwise admissible.

**Auth.:** Rule 265 to 277 Pay and Allowances Regulations for the Officers of the Army and GoI, MoD letter No. 1(37)/87/ 4405/ D (Pay/Services) dated 28 July 1987.

### **2. Island Special (Duty) Allowance**

Island Special (Duty) Allowance has been extended to Army officers posted in Andaman and Nicobar and Lakshadweep Group of Island on terms and conditions as are applicable to civilian employees.

## **Handbook on Pay & Allowances - 2023**

However, if field service concessions are admissible in such areas, Army officers will have the option of receiving the higher of the two allowances.

<b>Areas</b>	<b>Rates effective from 01 July 2017</b>
Areas around Capital Towns: Port Blair, Kavaratti and Agatti.	10 % of Basic Pay
Difficult areas: North & Middle Andaman, South Andaman excluding Port Blair, Entire Lakshadweep except Kavaratti, Agatti and Minicoy.	16 % of Basic Pay
More difficult areas: Little Andaman & Nicobar group of Island, Narcondam Islands, East Island in Andaman and Nicobar Island, Minicoy in Lakshadweep.	20% of Basic Pay

This allowance will be admissible in addition to SC(RL) Allowance, now subsumed in Tough Location Allowance.

**Auth.:** GoI, MoD letter No. 1(26)/97/V/D (Pay/Services) dated 29 Feb 2000.

As per 7th CPC orders, the allowance is to be admitted on the Pay drawn in the prescribed Level in the Pay Matrix. These orders are effective from 01 July 2017.

**Auth.:** GoI, MoD letter No. 1(16)/2017/D(Pay/Services) dated. 18 Sept 2017.

### **Admissibility during leave**

1. Island Special (Duty) Allowance is not admissible during leave/training beyond 15 days at a time and beyond 30 days in a year.
2. Island Special (Duty) Allowance is not admissible during suspension/joining time.

**Auth.:** GoI, MoF (Dept of Expdr) OM No. 20022/68E.II(B) dated 24 May 1989.

## Compensatory Allowances

### 3. Representational Use - Crockery for Army Officers posted in Indian Mission / Posts Abroad - Lump sum Grant:

In supersession of GoI, MoD letter No. 4(2)/88/D(Pay/Services) dated 20 July 1988, Army officers posted to Indian Missions/Posts Abroad, except the Head of Mission / Post are entitled to receive lump sum grant for purchase of representational use crockery on the following basis:

Officers of the rank equivalent to First Secretary (Colonel/Lt Col)/Second Secretary (Major)/Third Secretary (Capt/Lt)	Rs. 8,600/- for a 12 person set
Officers of the rank equivalent to Counsellors/ Minister (Major General/Brigadier)	Rs. 13,000/- for a 18 person set

The equivalence of the ranks will be as stated in GoI, MoD letter No. 4(1)/2011/D(Pay/Services) dated 19 Aug 2011. The grant will be drawn in Indian currency. Army officers will become entitled to a grant every time they are posted to a Mission Abroad or from one Mission to another. The entitlement will be restricted to a maximum of six times during foreign postings. The existing representational crockery sets will be taken over by the Chancery on the termination of the assignments of the officers who have been allotted to them.

MoD letter dated 19 Aug 2011 states that on receiving the grant, officers are expected to submit a certificate duly countersigned by the Head of Mission who should satisfy himself personally in this regard. Further, the amounts are to be claimed by the officers from the HQrs wherever borne prior to posting Abroad, on a contingent bill, subject to post audit. These orders are effective from 31 Dec 2008.

Since the expenditure on this account will be debitible to 'Major Head 2076 of the Defence Service Estimates, Minor Head 101', which is code for booking Pay & Allowances of Army officers by PCDA(O), Lump sum grant for representational use of crockery is being paid by PCDA(O) on the same lines as it was done based on the MoD orders dated 20 July 1988 and also incorporated in MoD letter dated 19 Aug 2011, on submission of the certificate from the officer to the effect that

## **Handbook on Pay & Allowances - 2023**

'the officer has used the grant to acquire representation crockery according to entitlement and of appropriate quality,' and the said certificate will be duly countersigned by the Head of the Mission. Further, the payment made will be intimated to the Indian Mission/post abroad where the officer is posted, to avoid the double payment.

Representational Use-Crockery lump sum grant is admissible to officers posted to Indian Embassies and High Commissions abroad and not admissible to the officers on deputation to UN Missions abroad.

**Auth.:** GoI, MoD letter No. B/25987/AG/PS3(a) dated 29 Oct 1987 as amended vide corrigendum No. B/25987/AG/PS-3(a)/1613/D(Pay/Services) dated 21 Mar 1988, No. 4(2)/88/D(Pay/Services) dated 20 Jul 1988, No. B/25987/AG/ PS-3(a)/146/ D(Pay/Services) dated 31 Jan 1997 and No. 4(1)/2011/D(Pay/Services) dated 19 Aug 2011.

**Note:** Representational Use - Crockery lump sum grant is not admissible to officers posted to IMTRAT, Bhutan.

**Auth.:** CGDA letter No.AT/IV/4887/VII dated 17 Mar 1998.

### **4. Crockery, Cutlery and Glassware Grant (CCG)**

Crockery, Cutlery and Galssware (CCG) Grant @ Rs. 3,400/- lump sum w.e.f. 31 Dec 2008, in lieu of supply of daily use crockery, cutlery and glassware at Govt cost, is payable uniformly to all officers when they are transferred to Mission/Post Abroad i.e. Indian Embassies and High Commissions abroad (not to officers on deputation to UN mission) as per the provisions/conditions of the Govt letters. The purpose of payment of CCG grant is to enable the officer to purchase his own crockery, cutlery and glassware sets for daily use while posted abroad. As far as possible they should purchase these sets from India. The amount will be claimed from PCDA(O).

The mode of payment and procedure/requisite certificate etc. are given in the GoI, MoD letter dated 29 Oct 1987.

The drawal of CCG Grant will be subject to the following terms and conditions:

- i. The grant will be linked with each transfer abroad.

## **Compensatory Allowances**

- ii. If due to certain reasons, the tenure of an officer on posting abroad is for less than 18 months, his CCG grant entitlement for the next posting abroad will be 50% of the normal entitlement.
- iii. The grant will be paid in Indian rupees and will be subject to certification by him after reporting for duty at new Mission, that the grant has been actually spent for the specific purpose.

**Auth.:** GoI, MoD letter No. B/25987/AG/PS3(a) dated 29 Oct 1987 as amended vide corrigendum No. B/25987/AG/PS-3(a)/ 1613/ D(Pay/Services) dated 21 Mar 1988, No. B/25987/AG/PS-3(a)/146/ D(Pay/Services) dated 31 Jan 1997 and No. 4(1)/2011/D(Pay/Services) dated 19 Aug 2011.

### **5. Lump sum Grant in lieu of the supply of Bed and Table Linen**

All military Attaché's designated to be posted abroad are attached to the Directorate General Military Intelligence Foreign Division(OA) of the IHQ of MoD (Army) and payment on account of Lump sum grant in lieu of supply of Bed and table linen is to be released by the Regional PCsDA/CsDA only as per the prescribed rate.

**Auth.:** GoI, MoD letter No. 4(1)/2011/D (Pay/Services) dated 19 Aug 2011 and CGDA letter No. AT/I/0/42/VLL dated 26 Feb 1991.

### **6. Bhutan Compensatory Allowance (BCA)**

On posting to HQ Indian Military Training Team (IMTRAT) and units under Project Dantak, Indian Dearness Allowance (IDA) is not admissible. However, in lieu of IDA, the officers are entitled to get Bhutan Compensatory Allowance (BCA) as per the rates notified by Northern Division, Ministry of External Affairs from time to time. Accordingly, officers will have to submit Appx. 'A' to AO 31/80 from the date of posting to HQ IMTRAT/ Project Dantak for claiming Bhutan Compensatory Allowance and a certificate regarding employment of servant(s) for claiming Servant Wages along with Pt II order. The payment of BCA and servant wages will be ceased at the end of September and March, and is restored only when the requisite Appx. 'B' to AO 31/80 i.e. Six-Monthly Certificate ending 30th June and 31st Dec respectively, is received in PCDA(O).

Any leave up to 14 days will be treated as brief absence and no

## **Handbook on Pay & Allowances - 2023**

recovery of BCA will be made. However, if the officer avails leave for more than 14 days, BCA will be recovered @ 25% for entire period of leave. The payment of BCA and servant wages during Temporary Duty and leave etc. is regulated based on details provided in Appx.'B' to AO 31/80 i.e. Six Monthly Certificate submitted for continuation of payment of BCA.

The officers posted to specified areas of HQ IMTRAT in Bhutan will get Difficult Area Allowance at the prescribed rate on publication of Part II order to that effect.

**Auth.:** GoI, MoD letter No. 44003/PS3(a)/9621-A/D(PP) dated 07 Dec 1955, No. 71464/SD 1/2782-C/D(GS-I) dated 27 Aug 1962, corrigendum No. A/00787/V/AG/PS3(a)/877/D(Pay services) dated 03 June 1996 and letter NO. A/00/787/V AG/PS3 (a)/49/ D (Pay/services) dated 03 Jan 1991.

Income Tax recovered on salary drawn during the posting to HQ IMTRAT, is reimbursed as Additional Foreign Allowance in the salary for February of that financial year by PCDA(O). The amount reimbursed as Additional Foreign Allowance will be reflected in Form-16 of that financial year by PCDA(O) for reference to concerned ITO.

The officers, who have not served for complete financial year in Bhutan, will get an Additional Foreign Allowance on pro-rata basis.

**Auth.:** GoI, MoD letter No.A/00787/V/AG/PD3(a)/89-S/D (Pay/ Services) dated 10 Mar 1988.

The existing compliment of two full time local servants to the entitled officers will continue to be at the same rate i.e. Rs. 5,456/- per servant per month, till further orders.

**Auth.:** GoI, MoD letter No(s). 4(1)/2005/ D(Pay/ Services) dated 03 Apr 2019 & 23 July 2019 and MEA order No(s). E.IV/ 235/3/ 2006 dated 31 Jan 2018 & 01 April 2019.

Slab Deduction has been removed from calculation of BCA rates w.e.f. 01 Sep 2008.

Recovery of depression of 6% from BCA payable to officers posted to HQ IMTRAT has been dispensed w.e.f. 11 Feb 2019.

## **Compensatory Allowances**

**Auth.:** GoI, MoD letter No. A/00787/BCA/AG/PS-3(a)/01/2017 dated 31 May 2019.

A lumpsum representational grant for crockery, cutlery etc. is not admissible to them.

The entitlement of Transport Allowance is within Indian Geographical areas with reference to the city classification at higher or lower rates. Hence the officers who have not been provided with Govt. Transport for commuting between residence to working place and back, while on posting to HQ IMTRAT and units under Project Dantak are not entitled to get Transport Allowance.

Field/Counter Insurgency allowances are admitted to the officers posted to specific units/formations located at notified areas within Indian Geographical areas through Command/Corps Notifications, entitling them for a particular allowance. As such, officers while on posting to HQ IMTRAT and units under Project Dantak are not entitled to get Field/Counter Insurgency allowances.

### **7. Myanmar Compensatory Allowance (MCA)**

The provisions regarding rates of MCA, Servant Wages and conditions regulating the allowance during leave etc. for officers posted to HQ IMTRAT are equally applicable for officers posted to units under HQrs. 760 BRTF, Myanmar for claiming Myanmar Compensatory Allowance.

### **8. Allowances not to be claimed from PCDA(O)**

The undermentioned reimbursement claims will be submitted and claimed by the Army officers from the respective Regional Controllers under whose jurisdiction the Unit/ formation falls.

- i. Briefcase Allowance
- ii. Bed and Linen charges
- iii. Telephone Bills
- iv. Reimbursement of Indoor Medical claims.



## **19. Children Education Allowance (CEA) and Hostel Subsidy**

Consolidated instructions on Children Education Allowance and Hostel Subsidy applicable w.e.f. 01 July 2017, as per 7<sup>th</sup> CPC Orders, **in supersession of all earlier OM**s are as under:

- a. The reimbursement of CEA/ Hostel Subsidy can be claimed only for two eldest surviving children with the exception that in case the second child birth results in twins/multiple birth. In case of failure of sterilization operation, CEA/ Hostel Subsidy would be admissible in respect of children born out of the first instance of such failure beyond the usual two children norm.
- b. The amount for reimbursement of CEA will be Rs. 2,250/- p.m. per child. This amount of Rs.2,250/- is fixed, irrespective of the actual expenses incurred by the officer. In order to claim reimbursement of CEA, the officer should produce a certificate issued by the Head of the Institution for the period / year for which claim has been preferred. The certificate should confirm that the child studied in the school during the previous academic year. In case, the certificate cannot be obtained, self-attested copy of the report card or self-attested fee receipt(s) (including e-receipt(s)) confirming/indicating that the fee deposited for entire academic year, can be produced as a supporting document to claim CEA. The period/year means academic year i.e. twelve months of complete academic session.
- c. The amount of ceiling of Hostel Subsidy is Rs.6,750/-p.m. In order to claim reimbursement of Hostel Subsidy for an academic year, a similar certificate from the Head of Institution confirming that the child studied in the school will suffice, with an additional requirement that the certificate should mention the amount of expenditure incurred by the officer towards lodging & boarding in the residential complex. In case, such certificate cannot be obtained, self-attested copy of the report card and original fee receipt (s)/e-receipt (s), which should indicate the

## **Children Education Allowance (CEA) and Hostel Subsidy**

amount of expenditure incurred by the officer towards lodging and boarding in the residential complex, can be produced for claiming Hostel Subsidy. The expenditure on lodging and boarding or the ceiling of Rs. 6,750/- p.m. as mentioned above, whichever is lower shall be paid to the officer as Hostel subsidy. The period / year will mean the same as explained above in clause (b).

- d. The reimbursement of CEA for Divyaang children of the officer shall be payable at double the normal rates of CEA prescribed above in clause (b) i.e. Rs.4,500/- p.m. (fixed).
- e. The above rates/ceiling would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%.
- f. Hostel Subsidy and Children Education Allowance can be claimed concurrently.
- g. In case, both spouses are Government servants, only one of them can avail reimbursement under Hostel Subsidy and Children Education Allowance.
- h. The reimbursement of Children Education Allowance and Hostel Subsidy will be done just once in financial year after completion of financial year.
- i. Hostel subsidy is applicable only in respect of the child studying in a residential educational institution located at least 50 kms. from the residence of the officer.
- j. Reimbursement of CEA and Hostel Subsidy shall have no nexus with the performance of the child in the class. In other words, even if the child fails in a particular class, the reimbursement of CEA / Hostel Subsidy shall not be stopped. However, if the child is admitted in the same class in another school, although the child has passed out of the same class in the previous school or in the mid-session, CEA shall not be reimbursable.
- k. If the officer dies while in service, the CEA or Hostel Subsidy shall be admissible in respect of his/her children subject to observance of other conditions for its grant, provided that the

## **Handbook on Pay & Allowances - 2023**

wife/husband of the deceased is not employed in service of the Central Govt., State Government, Autonomous body, PSU, any Semi Government Organization such as Municipality, Port Trust Authority or any other organization partly or fully funded by the Central Govt./ State Governments. In such cases, the CEA / Hostel Subsidy shall be payable to the children till such time the employee would have actually received the same, subject to the condition that other terms and conditions are fulfilled. The payment shall be made by the office in which the Government servant was working prior to his death and will be regulated by the other conditions, laid down in the actual order.

- l. In case of retirement, discharge, dismissal or removal from service, CEA / Hostel Subsidy shall be admissible till the end of the academic year in which the officer ceases to be in service due to retirement, discharge, dismissal or removal from service, in course of an academic year. The payment shall be made by the office in which the officer worked prior to these events and will be regulated by the other conditions, laid down in the actual order.
- m. The upper age limit for Divyaang children has been set at 22 years. In the case of other children, the age limit will be 20 years or till the time of passing 12th class, whichever is earlier. There shall be no minimum age criteria.
- n. Reimbursement of CEA and Hostel Subsidy shall be applicable for children from class nursery to twelfth including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education.
- o. CEA is allowed in case of children studying through "Correspondence or Distance learning" subject to other conditions, laid down therein.
- p. The CEA and Hostel subsidy is admissible in respect of children studying from two classes before class one to 12th standard and also for the initial two years of Diploma/certificate course from polytechnic/ ITI / Engineering College, if the child pursues the course after passing 10th standard and the officer has not been

## **Children Education Allowance (CEA) and Hostel Subsidy**

granted CEA/Hostel Subsidy in respect of the child for studies in 11th and 12th standard.

- q. In respect of Schools/Institutions at Nursery, Primary and Middle level not affiliated to any Board of Education, the reimbursement under the scheme may be allowed for children studying in a recognized School/Institution. Recognized School/Institution in this regard means a Government School or any Education Institution whether in receipt of Government aid or not recognized by the Central or State Government or Union Territory Administration or by University or a recognized educational authority having jurisdiction over the area, where the institution/school is situated.
- r. In case of Divyaang child studying in an Institution i.e. aided or approved by the Central/State or Government UT Administration or whose fees approved by any of these authorities, the CEA paid by the officer shall be reimbursed irrespective of whether the Institution is 'recognized' or not. In such cases, the benefits will be admissible till child attains the age of 22 years.
- s. CEA is payable for children of all Army officers including citizens of Nepal and Bhutan who are employees of Government of India and whose children are studying in the native place. However, a certificate may be obtained from the concerned Indian Mission that the school is recognized by the educational authority having jurisdiction over the area where the institution is situated.
- t. CEA or Hostel Subsidy shall be admissible to the officers while he/she is on duty or is under suspension or is on leave (including extra ordinary leave, provided that during any period which is treated as 'dies-non', the officer shall not be eligible for CEA and Hostel Subsidy for that period.

**Auth.:** Gol, MoD ID No. 1(23)/2017/D(Pay/Services) dated 02 Aug 2018 along with GoI, DoP& T OM No. A-27012/02/2017-Estt. (AL) dated 16/17 July 2018 and ADGPS, AG's Branch, IHQ of MoD (Army) letter No. A/32813/Circular/AG/PS-

## **Handbook on Pay & Allowances - 2023**

3(a)/01/2018 dated 21 Aug 2018.

### **Self-Declaration**

I, Personal No. \_\_\_\_\_ Rank \_\_\_\_\_ Name \_\_\_\_\_  
Regt/ Unit \_\_\_\_\_ do hereby certify that my son/  
daughter (Name) \_\_\_\_\_ has studied in class \_\_\_\_\_  
Sec \_\_\_\_\_ Roll No. \_\_\_\_\_ during the previous academic year \_\_\_\_\_  
in \_\_\_\_\_ school.

In the event of any change in the particulars given above which effect my eligibility for Children Education Allowance, I undertake to intimate the same promptly and refund excess payment, if any made to me.

Place:

Date:

Signature of the Officer\_\_\_\_\_

Rank and Name in Block letters\_\_\_\_\_

Personal No.\_\_\_\_\_

CDA(O)

Account No.\_\_\_\_\_

Unit\_\_\_\_\_

**(Note :** Self attested copy of the report card or self-attested fee receipt(s) [including e-receipt(s)] confirming/indicating that the fee deposited for entire academic year should be enclosed with self-declaration.)

### **Certificate from Head of Institution/School**

(For Reimbursement of CEA/Hostel Subsidy)

GoI, MoP, PG & Pensions, DoPT Order No. A/27012/02/2017-Estt.(AL)dated 16 Aug 2017

Ref No. \_\_\_\_\_

Date\_\_\_\_\_

1. It is certified that, Master/ Kumari  
\_\_\_\_\_  
having Admission No \_\_\_\_\_ Date \_\_\_\_\_

## **Children Education Allowance (CEA) and Hostel Subsidy**

of Birth(DOB) \_\_\_\_\_ Son/Daughter \_\_\_\_\_ of  
Mr/Mrs \_\_\_\_\_ was studying in Class \_\_\_\_\_  
Section \_\_\_\_\_ Roll No \_\_\_\_\_ during previous Academic Year  
from \_\_\_\_\_ to \_\_\_\_\_ School/Institution  
(\_\_\_\_\_ Name \_\_\_\_\_) vide affiliation Regd  
No/Code \_\_\_\_\_ and pattern \_\_\_\_\_ Curriculum.

2. The child/ children has/have been admitted in the School/\*hostel on \_\_\_\_\_.

3. \*The amount of expenditure incurred towards Lodging/Boarding in the Residential Complex is Rs.\_\_\_\_ (In words \_\_\_\_\_)

\*(to be filled in case claiming Hostel Subsidy)

Place: \_\_\_\_\_ Signature of Principal  
Date: \_\_\_\_\_ (Affix School Stamp)

**Auth.:** MoD letter No 1(23)/2017/D(Pay/Services) dated 15 Sept 2017, IHQ of MoD(Army) letter No. A/32813/Circular/AG/PS-3(a)/01/2017 dated 11 Jan 2018.

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## **20. Advances**

### **a) Advance of Pay**

As per GoI, Ministry of Finance, Dept of Expenditure OM No. 12(1)/E.II(A)/2016 dated 07 Oct 2016, an amendment to Rules of Compendium of Rules and Advances to Govt Servants-2005 as per Seventh CPC recommendations has been issued. Accordingly all the interest free advances i.e. Advance of Pay on Transfer, Advance of Leave Salary etc. have been abolished, with the exception that interest free advances for Medical Treatment, Travelling Advance for family of deceased, Travelling Advance on Tour or Transfer and Leave Travel Concession shall be retained. Amendment to Rules 21(5) of Compendium of Rules on Advances to Army Officers as per 7th CPC recommendations has been issued vide GoI, Ministry of Finance, Dept of Expenditure OM No. 12(1)/ E.II(A)/ 2016 dated 07 Oct 2016, which states that the interest bearing Advances relating to Motor Car Advance and Motorcycle/Scooter/Moped advance will stand discontinued.

### **b) House Building Advance**

MoD orders on grant of HBA consequent on 7th CPC are awaited. Post-implementation of 7th CPC, amendments to House Building Advance Rules 2017 have been issued by GoI, Ministry of Housing & Urban Affairs (erstwhile Ministry of Urban Development) vide OM No. I.17011/11(02016-H-III) dated 09 Nov 2017, applicable w.e.f. 09 Nov 2017, in supersession of old HBA Rules. However, MoD orders extending these provisions for Defence Personnel are awaited.

Post implementation of 7th CPC, amendments to House Building Advance Rules 2017 have been issued by GoI, Ministry of Housing & Urban Affairs (erstwhile Ministry of Urban Development) vide OM No. I.17011/11(02016-H-III) dated 09 Nov 2017, applicable w.e.f. 09 Nov 2017, in supersession of old HBA Rules.

### **c) Conveyance Advance /Personal Computer Advance**

Amendment to Rules 21(5) of Compendium of Rules on Advances to Army Officers as per 7th CPC recommendations has been issued vide GoI, Ministry of Finance, Dept of Expenditure OM No. 12(1)/ E.II(A)/ 2016 dated 07 Oct 2016, which states that the interest bearing Advances relating to Motor Car Advance and Motorcycle/Scooter/Moped advance will stand discontinued.



## **21. DSOP Fund**

### **Subscription to DSOP Fund - Army officers**

- 1. Eligibility** - Army officers, after continuous service of one year shall subscribe to DSOP Fund compulsorily. However, the same is optional for re-employed officers. SAI 1/S/80 refers.
- 2. Amount** - As per General Provident Fund (Central Services) Rules, 1960, the amount of monthly subscription to the DSOP Fund shall not be less than 6% of the emoluments and not more than monthly total emoluments of the subscriber.
- 3. Emoluments** - As per 7th CPC orders, w.e.f. 01 Jan 16, emoluments mean Basic Pay in the prescribed pay Level in the Pay Matrix and NPA, if any. It does not include Dearness Allowance.

**Auth.:** SRO 12 E dated 03 May 2017 and GoI, MoD letter No. 4(10)/2017/D(Med) dated 29 Sept 2017.

Reduction of subscription to compulsory minimum shall be resorted to by PCDA(O) when IRLA runs in debit balance. Subscription will be restored on liquidation of debit balance.

Statutory and standing recoveries such as IT, AGIF, LF and allied charges etc., shall have precedence in the order of recovery and be the determining factor when subscription is desired to be made in excess of 6% of total emoluments being the compulsory minimum. In short, subscription over 6% of emoluments shall not be more than the difference between emoluments and statutory & standing recoveries.

- 4. Enhancement/Reduction** - Subscription may be increased twice and / or reduced once at any time during the course of the financial year including the pay for March.
- 5. Recovery of subscription will be stopped compulsorily 3 months before retirement on superannuation** - For officers released from service, no subscription will be recovered during the last three months of his service.

## **Handbook on Pay & Allowances - 2023**

### **6. Rate of interest:**

01/10/2016 to 31/03/2017	8 %
01/04/2017 to 30/06/2017	7.9%
01/07/2017 to 31/12/2017	7.8%
01/01/2018 to 30/09/2018	7.6 %
01/10/2018 to 30/06/2019	8%
01/07/2019 to 31/03/2020	7.9%
01/04/2020 to 31/03/2023	7.1%

- 7. Nomination** - A subscriber can nominate one or more persons conferring the right to receive his DSOPF amount in the event of his death. If more than one person is nominated, the amount of share payable to each should be indicated clearly. A subscriber may at any time cancel a nomination by due notice and send in a fresh nomination. A subscriber having a family can nominate only members of his family.

**Note:** A nomination submitted to the Head of Office is held valid even if the subscriber dies before it reaches the Senior Accounts Officer/Accounts Officer.

### **8. Family - "Family" means**

- i. In a case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parent of the subscriber is alive, a paternal grandparent.

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased, under the customary law of the community to which she belongs, to be entitled to maintenance, she shall, henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates, in writing Senior Accounts Officer/Accounts Officer that she shall continue to be so regarded.

## **DSOP Fund**

- ii. In the case of female subscriber, the husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent.

Provided that if a subscriber by notice in writing to Senior Accounts Officer/Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels such notice in writing.

**Note.:** Child means a legitimate child and includes an adopted child, where adoption is recognised by the personal law governing the subscriber or a Ward under the Guardians and Wards Act 1890 (8 of 1890) who lives with the officer and is treated as a member of the family and to whom the officer has, through a special will, given the same status as that of natural born child.

**Auth.:** GoI, MoD letter No. B/37981/91/AG /PS/3(c)/1434/D (Pay/Services) dated 15 May 1992.

### **Advances from DSOP Fund**

#### **1. Officer is permitted to prefer an advance for the following purposes:**

- a. Illness of self and family members or dependents.
- b. Education of family members or dependent of the subscriber. Education includes Primary, Secondary and Higher Education, covering all streams and educational institutions.
- c. Obligatory expenses viz. betrothal, marriage, funerals or other ceremonies.
- d. Cost of Legal proceedings.
- e. Cost of defense.
- f. Purchase of consumer durables.
- g. Pilgrimage and visiting places of eminence. This will include any travel and tourism related activities.

## **Handbook on Pay & Allowances - 2023**

2. The declared \*Head of the department is the competent authority to sanction an advance from the fund for reasons not covered above.
3. The limit of advance has been enhanced from 3 month's pay to 12 months of pay or three fourth of the amount at credit, whichever is less. The amount of advance will be recoverable in a maximum of 60 installments. The advance may be sanctioned by the declared \*Head of Office.
4. Maximum time limit of fifteen days has been prescribed for sanction and payment of advance from the Fund. In case of emergencies like illness etc., the time limit may be restricted to seven days.
5. No documentary proof is required to be furnished by the officer. A simple declaration explaining the reasons for advance would be sufficient.
6. The above orders are effective from 07 March 2017.

**Auth.:** GoI, MoD letter No. B/36293/AG/PS3(c)/ 2063/ D (Pay/ Services) dated 09 Oct 1996, No. C/7026/VII CPC/73/423/D (Pay/Services) dated 22 May 2019 and Min of Personnel, PG & Pension OM No. 3/2/2017-P &PW(F)(i) dated 07 March 2017.

### **Consolidation of advances -**

When an advance is granted before complete repayment of any earlier advance, the outstanding balance will be added to the new advance and installments for recovery refixed with reference to the consolidated amount.

### **Sanctioning Authority :**

As contained in AI 22/96, as amended vide AI 09/98. Please refer to tables at the end of the chapter.

### **Recovery**

Recovery should commence from the pay for the month following the one in which the advance was drawn e.g. for advance drawn in Apr, the recovery will commence from the pay for May payable on 31 May.

## **DSOP Fund**

When balance of the previous advance is consolidated with amount of new advance, the recovery of previous advance will continue till the recovery of the consolidated amount commences.

### **Conversion of Advance into final withdrawal**

Advances already drawn can be converted into final withdrawal on satisfying the conditions for the grant of final withdrawal.

**Auth.:** GoI, MoD letter No. B/37124/ AG/ PS3(c)/ 4164/ D(Pay/ Services) dated 29 Sep 1980

### **Withdrawals from DSOP Fund**

#### **Purposes:**

1. a. Education - This will include primary, secondary and higher education covering all streams and institutions.
- b. Obligatory expenses - betrothal, marriage, funerals or other ceremonies of self or family members or dependents.
- c. Illness of self or family members or dependents.
- d. Purchase of consumer durables.

Army officers are permitted to withdraw an amount up to 12 months of pay or three fourth of the amount standing at credit, whichever is less. For illness, the withdrawal may be allowed up to 90% of the amount standing at credit of the subscriber. A subscriber may seek withdrawal after completion of 10 years of service.

2. a. Housing - Building or acquiring a suitable house or ready built flat for his residence.
- b. Repayment of outstanding loan - Expressly taken for building or acquiring a house or ready-built flat.
- c. Purchase of house/site for building a house
- d. Constructing a house on a site acquired.
- e. Reconstructing or making additions on a house already acquired.
- f. Renovating, additions or alternations of an ancestral house.

## **Handbook on Pay & Allowances - 2023**

If the ancestral house had not been transferred in the name of the officer, he/she should produce proof that he/she is one of the inheritors/nominees to receive the share of the property.

Army officers may be allowed to withdraw up to 90% of the amount standing at credit for the above purposes. It is also decided to do away the conditions which lays down that subsequent to the sale of house for which DSOP fund withdrawal has been availed, the amount withdrawn has to be deposited back. DSOP fund withdrawal for housing purpose will no longer be linked with the limits prescribed under HBA Rules. Army officers may be permitted to avail the facility at any time during the service.

3. a. Purchase of motor car, motor cycle or scooter, etc. or repayment of loan taken for the purpose.
- b. Extensive repairs/ overhauling of motor car.
- c. Making deposit to book a Motor Car/Motor Cycle/Scooter, Moped, etc.

Army officers may be permitted to withdraw three fourth of the amount standing at credit or cost of the vehicle, whichever is less for the above purposes. A subscriber may seek withdrawal after completion of 10 years of service.

Final withdrawal from DSOP fund up to 90% of balance without assigning reasons is permissible to army officers who are due for retirement on superannuation, within a period of two years before superannuation.

In all cases of withdrawal from the fund by the subscriber, the declared \*Head of Department is competent to sanction the withdrawal.

Only one withdrawal will be admissible for the same purpose.

No documentary proof is required to be furnished by the subscriber. A simple declaration explaining the reasons for advance would be sufficient.

Maximum time limit of fifteen days has been prescribed for sanction and payment of withdrawal from Fund. In case of emergencies

like illness etc., the time limit may be restricted to seven days.

The above orders are effective from 07 March 2017.

**Auth.:** GoI, MoD letter No. B/36293/AG/PS3(c)/ 2063/D (Pay/Services) dated 09 Oct 1996, No. C/7026/VII CPC/73/423/D(Pay/Services) dated 22 May 2019 and Min of Personnel, PG & Pension OM No. 3/2/2017-P&PW(F)(ii) dated 7 March 2017.

### **Sanctioning Authority -**

\*Head of the Office/Department for sanctioning Advances/Withdrawals has not been specifically defined by Ministry of Defence while extending the provisions of GoI, DoP& PW orders vide their OMs dated 07 March 2017(both) mutatis-mutandis, to Army officers vide their letter dated 22 May 2019. Hence the sanctioning authorities as per the extant orders for Army officers posted to various Units/ Formations/ Institutes etc. will remain unchanged as specified vide AI 22/96 as amended vide AI 09/98 as amended from time to time.

Sanctioning authority in the case of withdrawal up to 90% of the amount at credit will be VCoAS/GoC-in-C. Authorities empowered to sanction final withdrawal under AI 22/96 as amended vide AI 9/98 may sanction withdrawal up to 75% of the amount of credit. (Sanctioning authorities given on subsequent pages).

### **Final payment of accumulations in DSOP fund**

**The amount standing at the credit of a subscriber shall become payable to him in the following circumstances -**

- i. when he/she quits the service.
- ii. when dismissed/removed/cashiered/released etc. from Army Service.
- iii. when he retires from service/permited to retire or declared by a competent medical authority to be unfit for further service.
- iv. when a subscriber dies while in service, the amount standing to his/her credit shall become payable to his/her nominee/family.

## **Handbook on Pay & Allowances - 2023**

**Interest :** Interest is payable on the balance up to six months from the date the subscriber ceased to be in service. If the payment is delayed beyond six months due to administrative reasons, interest can be allowed by the PCDA(O), Pune.

**Govt. dues not recoverable** - Any amount due to the Govt or any amount misappropriated by the officer is not recoverable from the DSOP fund final payment to the subscriber. However, such amount if consented for effecting recovery may be made treating that as a second transaction.

In case of payment to nominees, if the nominees are liable to the Govt by incurring any debt after the death of the subscriber, the amounts payable to the nominees are liable to attachment and if the debts are due to the Govt, they may be made good by adjusting from the DSOP Fund dues to the nominees.

**When there is no nomination** - The amount shall be payable to the "members of family". Sons who have attained majority, sons of a deceased son who have attained majority, married daughters whose husbands are alive and married daughters of a deceased son whose husbands are alive will not be eligible if there is any member of the family other than these four categories.

**Payment on behalf of minor(s):** Payment of DSOP Fund money up to Rs.10,000/- can be made to the natural guardian or where there is no natural guardian to the person considered fit by the Standing Committee of the IHQ of MoD (Army) to receive payment on behalf of the minor(s) without requiring any Guardianship Certificate.

**Final payment of balance in cases of employees missing/disappearing:** When a subscriber is suddenly missing or disappearing and whose whereabouts are not known, the balance at credit of his/her DSOP Fund Account can be paid to his/her family having regard to the nomination made by the officer subject to the following conditions -

- a. The family must lodge a report with the police station concerned and obtain a report that the officer has not been traced after all efforts had been made by the Police.
- b. An indemnity bond should be taken from the nominee/

## **DSOP Fund**

dependent of the officer that the payment will be adjusted against the payments due to the officer in case he/she appears on the scene and makes any claim.

- c. Interest will be allowed on the balance at credit up to six months from the date the report has been obtained by the family from the Police Department that the officer has not been traced after all efforts have been made by the Police.

**Auth.:** GoI, MoD letter No. 12(16)86/D(Pay/Services) dated 03 Jun 1988.

**Note:** In the case of deserters, the DSOP Fund credit will be paid to all the family members in equal shares on the expiry of seven years.

**Auth.:** GoI, MoD letter No. A/54256/AG/PS3(C1)894-S/D (Pay/ Services) dated 24 Oct 1979.

Contingent Bill has to be used for final payment of DSOP Fund claims. AO 403/73 refers.

The subscription and refund shown in the DSOP Fund Annual Statement during the months of Apr to Mar represent the recoveries effected in the salary bills of Mar to Feb (i.e. Mar in Apr, Apr in May and so on).

Subscription to DSOP Fund Account is permissible only through regular recoveries affected through IRLA.

### **Sanctioning authorities for the grant of Advances/Final withdrawal from DSOP Fund**

**Auth.:** AI 22/96 as amended vide AI 9/98.

## Handbook on Pay & Allowances - 2023

Sl. No.	Unit / Formation HQ	Rank/ Appnt of	Sanctioning Authority For Temp Advance/ Final Withdrawals	
			Covered under Rules	In relaxation of Rules
a.	b.	c.	d.	e.
1.	a. Unit Commanded by Lt Col/ Col/ Brig	a. Commanding Officer b. Other than Commanding Officer	Brigade/ Sub Area Commander Commanding Officer	Div/ Area Commander Sub Area/ Brigade Commander
	b. Unit Commanded by Major & below.	OC and below	Brigade/ Sub Area Commander	Brigade/ Sub Area Commander
2.	Brigade/ Sub Area and Div/ Area HQ	a. officers of the rank of Col and below.  b. Brig	Bde/ Sub Area Cdr/ Area/Dv GOC	Area Div Cdr in case of Indep Sub-Areas and all types of Indep Bdes MG IC Admin Command/ Chief of Staff, Corps HQ  Area/ Div Cdr in case of Indep Sub Areas and all types of

		Indep Bdes MG IC- Adm Command/ Chief of Staff, Corps HQ	Same as in Column (d).
3.	Corps HQ	c. Area/ DivCdr  a. Officers of the rank of Col and below b. Brig c. Maj Gen d. Corps Cdr	Next higher formation Commander  Brig IC- Adm/ BGS Chief of Staff Chief of Staff Corps Cdr Army Cdr Brig (Pers & Adm)  MG IC-Adm
4.	Command HQ	a. Officers of the rank of Col and below b. Bng c. Maj Gen d. Chief of Staff e. Army Cdr	MG IC-Adm Chief of Staff Army Cdr Adjutant General Brig IC-Adm/ DCCI (Brig)/ Dy Comdt (Maj Gen)
5.	a. Category 'A' Establishment/ Training Institutions	b. Brig c. Maj Gen	Dy Comdt (Maj Gen)/ Comdt Dy Comdt (Maj Gen)/ Comdt

## Handbook on Pay & Allowances - 2023

	b. Category 'B' Establishments/ Training Centres	d. Comdt a. Officers up to the rank of Col b. Comdt	Adjutant General Comdt Area Cdr	Adjutant General Area Cdr
6.	IHQ of MoD (Army)	a. Officers up to the rank of Col b. Brig and above c. Head of Deptt. d. Adjutant General e. VCOAS f. COAS	DDG Head of Deptt Adjutant General COAS COAS GoI, MoD	Addl DG Head of Deptt Adjutant General COAS COAS GoI, MoD

## DSOP Fund

In case of officers deputed to Cabinet Secretariat, Navy/Air Force or Inter Services Organisation of Ministry of Defence, the competent authorities to sanction temporary advances/final withdrawals will be as under :

Sl. No.	Organisation/Dept		Competent Authority	
1.	Cabinet Secretariat (R&AW)		Director (SR) / Deputy Secretary (SR), Cabinet Sectt.	
2.	Special Frontier Force		IG (SFF) Cabinet Sectt.	
	Formations Units	Rank/Aptt	Sanctioning Authorities	
a.	LtCol/Col		(Covered under Rules)	(In relaxation of (Rules))
	i. Commanding Officer	Comdt (Brig) HQ Est.No. 22	IGSFF	
	ii. Other than Commanding Officer	Commanding Officer	Comdt (Brig) HQ Est No.22	
b.	Units comm- ded by Maj and below	OC and below	Comdt (Brig) HQ Est No. 22	Comdt (Brig) HQ Est No. 22
c.	HQ Est No.22	Comdt (Brig)	IGSFF	IGSFF
d.	HQ SFF Cabinet Sectt	i. Army Officers Posted at HQ SFF	IGSFF	AG
		ii. IGSFF (Maj Gen)	IGSFF	AG
3.	National Security Guard		IG, NSG, Ministry of Home Affairs	
4.	Survey of India		Surveyor General of India, Ministry of Science and Technology	

## Handbook on Pay & Allowances - 2023

5.	Air Force	
	i. Posted to Air HQ or Units under Air HQ	Director of Accounts, Air HQ
	ii. Posted to Commands HQ and Units under Command	AOC-in-C Command HQ
6.	Naval HQ	Adjutant General
7.	DGQA	
	i. Up to the rank of Col	For Advance : Brig/Equivalent. For Final Withdrawal : Maj General or Equivalent.
	ii. Brig/Maj Gen	DGQA
	iii. DGQA	Adjutant General
8.	Defence Research and Development Organisation	Chief Controller (R&D) in charge of Administration/Personnel. In the absence of CCR&D (Adm/ Pers), senior most officer of the rank not below Maj Gen.
9.	Directorate of Standardisation	Director
10.	Director General Armed Forces Medical Services	Addl DGAFMS
11.	Inter Services Training Institute/Academy	
	i. Comandants	Head of the Dept of the Officer
	ii. Other than Commandants	Commandant
12.	Director General of Assam Rifles	
	i. Director General Assam Rifles (Lt Gen)	Adjutant General, IHQ of MOD (Army)
	ii. DDG Assam Rifles and IG Assam Rifles (North) Maj Gen	DGAR
	iii. DIG Assam Rifles/ Dir (Adm) (Brig)	DDGAR/IG AR (North) (as applicable)
	iv. All Officers of Ranges/	By respective DIGs, Assam Rifles

**DSOP Fund**

	Units (Upto the rank of Col) v. All other officers of Units under direct command of DGAR (upto rank of Col.)	Director (Adm)	
13.	Directorate General of Ordnance Factories	General Manager/Member of Ordnance Factory Board	
14.	ASCON Working Group, Dtc General of Signals, GS Branch		
	i. Other than Director	Director	
	ii. Director	Adjutant General	
15.	Inter Service Organisations other than above/DGNCC/ HQ DGBR		
	i. Officers upto the rank of Col	For Advance/ Final Withdrawal (covered under rules) Brig/Equivalent	For Advance/ Final Withdrawal in relaxation of rules Maj General/ Equivalent
	ii. Officers of the rank of Brig and above	Head of the Deptmt	
	ii. Head of the Deptt	Adjutant General	

**Auth.:** Appendix 'A' to GoI, MoD letter No. B/34785/ AG/PS3 (c)6494/ D(Pay/Services) dated 15 Dec 1986.

## **Handbook on Pay & Allowances - 2023**

### **FIRST SCHEDULE**

#### **(Rule 9 (i) (b) DSOP Fund Rules)**

##### **Form of Nomination when subscriber has a family**

I \_\_\_\_\_ hereby direct that the amount at my credit in the Defence Service Officers Provident Fund at the time of my death shall be distributed among the members of my family mentioned below in the manner shown against their names.

1.	2.	3.	4.
Name and address of the nominee or nominees	Relationship with the subscriber	Age of the nominee	Amount of share of accumulations

**Note:** Column 4 shall be filled in so as to cover the whole amount at credit.

Signature of the Subscriber

Rank and Name:

Station : Personal No:

Date : CDA(O) A/C No.:

Personal No., Rank, Name of two witnesses:

Signature: 1.

2.

**SECOND SCHEDULE  
(Rule 9 (i) (c) DSOP Fund Rules)****Form of Nomination when subscriber has no family**

I, \_\_\_\_\_, hereby declare that I have no family and direct that the amount at my credit in the Defence Service Officers Provident Fund at the time of my death, shall, in the event of my having no family at that time also, be distributed among the persons mentioned below in the manner shown against their names.

1.	2.	3.	4.
Name and address of the nominee or nominees	Relationship with the subscriber	Age of the nominee	Amount of share of accumulations

**Note :** Column 4 shall be filled in so as to cover the whole amount accredit.

Signature of the Subscriber

Rank and Name:

Station:

Personal No:

Date :           :

CDA(O) A/C No.:

Personal No., Rank, Name of two witnesses:

Signature: 1.

2.

● ● ●

## **22. Accommodation, Rent & Allied Charges**

### **Provision of Accommodation**

- a. Quarters are classified in terms of the type mentioned in SAO 10/S/86 and held in a central station pool by the Station Commander or Inter Services Quartering Committee or other allotting authority, to whom the officers are required to apply for provision of quarters. The type of accommodation appropriate to the rank to be allotted and the rent of each of those types are contained in Appendix 'A' to Annexure to SAO 10/S/86 as amended.
- b. The following principles will govern the allotment of higher/lower class of accommodation.
  - i. An officer can be allotted accommodation of a class higher than that appropriate to his rank only after the possibility of allotting it to an officer of the appropriate rank or making two officers share it (This has been ruled out for administrative reasons).
  - ii. An officer will be allotted lower class of accommodation only for administrative reasons, such as non-availability of proper class of accommodation.

**Auth.:** Para 36 and 37 of SAO 10/S/86

- c. Married officers below 25 years of age are not entitled to married accommodation until they attain that age.

**Auth.:** Para 5 of SAO 10/S/86

### **Charges for Rent, Water, Electricity and Furniture Hire Charges**

The rates of recovery of licence fee and allied charges when in occupation of Govt accommodation or when permitted to make private arrangement and claim House Rent Reimbursement and the rules governing the same in respect of all ranks of service officers are as follows :

## Accommodation, Rent & Allied Charges

### Rent and Furniture Hire Charges

In case of officers of all ranks whose pay and allowances are governed by SAI2/S/98.

Type of Accn	Range of Living Area (In. Sq. Meter)	Rates of Licence fee w.e.f. 01 Jul 20 Rs. p.m.	Revised rates of Furniture charges from service officer w.e.f. 01 July 20 Rs. p.m.
IV	59 to 91.5	375	188
IV(Sp)	59 to 91.5	395	198
V A	Upto 106	700	350
V B	Beyond 106	745	373
VI A	Upto 159.5	920	460
VI B	Beyond 159.5	1,100	550
VII	189.5 to 224.5	1,290	645
VIII	243 to 522	2,305	1153

\*Furniture charges are recovered at 50% of the rental liability (Licence Fee) at the maximm.

**Note :1.** For servant quarters and garages, allotted independent of the regular accommodation, they should be charged at the following flat rate.

- i. Servant quarters Rs.80/- p.m.
- ii. Garages Rs. 50/- p.m.

**2.** The revised Licence Fee is equally applicable to determine liability for hired accommodation and furniture on reimbursement basis.

**Auth.:** GoI,MoD letter No. 1(1)2014-D(Q&C) dated 01 July 2022

### Scale of accommodation for re-employed officers

The scale of accommodation will reckon with reference to the rank held at the time of retirement and not with reference to the rank in which re-employed. House Rent Reimbursement claim will be dealt with

## **Handbook on Pay & Allowances - 2023**

accordingly.

**Auth.:** Para 49 of SAO 10/S/86 & GoI, MoD Corrigendum No. 87246/6/Policy (Qtr)/ 3325/D(Q&C) dated 06 Aug 2004.

### **Water**

1. The recovery of rates for supply of water by MES stands revised w.e.f. 01 Oct. 03.
2. Charges for water supplied to the officers will be recovered at half the prevailing rate of recovery by the local/State Jal Boards/Water Supplying Agencies. The concept of all India Flat rate indicated in MoD letter dated 07 Dec 98 has been abolished.
3. **For water drawn from a source other than MES :** The payment will be made to the supplier by the officers directly. The officers will claim reimbursement of the amount paid by them to the suppliers in excess of the rate indicated in para 2.

**Auth.:** GOI, MoD letter No. 9(2)/2002/D(Works) dated 01 Oct. 03.

### **Electricity**

As per 7th CPC orders, effective from 01 July 2017, the entitlement of free ceiling of 100 units of electricity consumption has been abolished. The order withdrew all the powers delegated to Station Commander level or any other authority for fixing ceiling of free electricity. Accordingly, the reimbursement of Electricity charges has been dispensed with from 01 July 2017.

**Auth.:** GoI, MoD letter No. 9(1)/2018/D(W-II) dated 19 June 2018 and CGDA letter No. 18190/AT-X/Comments(PC)/Vol. III dated 28 June 2018.

A sum of Rs.12,000/- or more (appropriate amount to be decided with reference to the licence fee bill to be received covering the period from the last receipt to the permissible period of retention) will be kept as credit balance at the time of final settlement of IRLA in respect of retired/released officers retaining Govt owned/hired/leased accommodation.

The amount withheld shall be released on receipt of final licence fee bill after carrying out necessary adjustments.

## **Accommodation, Rent & Allied Charges**

**Auth.:** GoI, MoD letter No. 13(1)/1986-D(Q&C) dated 3rd February 2021.

### **Method of Recovery**

- i. Rent and allied charges are recovered by PCDA(O) from the pay of an officer with reference to the rate given on the rent bill received from the AAO, BSO concerned. The PCDA(O) is not responsible for this rate and if an officer is not satisfied as regards the correctness of the bill, the officer should address the AAO, BSO concerned and not PCDA(O). In order that the officers are not put to inconvenience by way of recovery of arrears in one lump sum, officers should bring to the notice of PCDA(O) the non-recovery of rent, immediately when they find that rent has not been recovered from them to enable PCDA(O) to recover rent provisionally.
- ii. If an officer in occupation of Govt accommodation for the first time at a station notices that no licence fee has been recovered from his pay and allowances for two months successively, he should intimate this fact to PCDA(O) through a separate letter specifying the type of quarter, whether single or married, date of occupation etc., on the basis of which PCDA(O) will commence provisional recovery of licence fee pending receipt of rent bills from the AAO, BSO concerned. AO 420/74 refers.

### **Rules and Procedure relating to Reimbursement of Rent and Allied Charges**

#### **A. Claims on account of reimbursement of house rent**

1. Officers who are permitted to make private arrangements for accommodation (i.e. owned / hired) by the Station Commander due to non-availability of accommodation in the station pool can claim reimbursement of the differences between the approved rent and flat rate as per GoI,MoD letter No. 1(1)2014-D(Q&C) dated 01 July 2022.
2. Effective from 08 April 2022, revised guidelines are received regarding dispensation of the condition of furnishing of 'NAC' for admissibility of HRA along with the Part II Office Order.

## **Handbook on Pay & Allowances - 2023**

Henceforth the responsibility shall now vest and rest with the Commanding Officer (CO) so that accommodation shall not remain vacant while Army Officers are granted HRA.

Since it is a financial document, the CO who is the Head of the Office of an Unit or Army Formation will be required to verify and validate and countersign the DO Part II Order certifying the proof and evidence of the genuineness/ veracity and truthfulness of the HRA claim of the Officer/claimant. This undertaking will be ink-signed and the responsibility lies with the CO.

**Auth.:** GoI, MoD New Delhi vide letter No. 1(2)/2021-D (Q&C) dated 08<sup>th</sup> April 2022

3. Prior permission of the Station Commander is necessary before an officer could make his own arrangements for accommodation. The accommodation arranged and rent thereof are also required to be approved by the Station Commander in advance. Such an arrangement may be authorised only for a period not exceeding 3 months at a time. In cases where officers, on applications are permitted to make their own arrangements, sanction of the Station Commander for hiring the accommodation so arranged and the rent approved thereof should be obtained within 3 months from the date of hiring in writing.
4. Under the revised simplified procedure, the initial claims for reimbursement of rent are to be submitted to PCDA(O) through the AAO, BSO concerned. The second and subsequent claims need not be routed through AAO, BSO but submitted direct to PCDA(O) duly completed in all aspects. Quarterly non-availability certificates will continue to be issued by the Station Commanders endorsing copies to the respective AAO, BSO. These certificates are required to be attached to the claims.

**Auth.:** AHQ, QMG's Branch letter No.91569/Q3(B-1) dated 13 Apr 1970 and 06 Jun 1970.

5. Although the second and subsequent claims for reimbursement

## **Accommodation, Rent & Allied Charges**

of rent need not be routed through the AAO, BSO, once an officer is transferred out of station and he is permitted to retain the privately arranged accommodation at his old station under the rules, the first claim after such transfer should be submitted to PCDA(O) only through the AAO, BSO duly supported by the non-availability certificate from the OC of the new duty station in terms of Appendix 'A' to GoI, MoD letter No. A/54811/Q3(B-1)/589-6/D(Q&C) dated 30 Dec 76 and sanction accorded by the OC old duty station permitting the officer to retain the accommodation at the station on rent reimbursement basis. Subsequent claims may, however, be sent direct to PCDA(O).

**Auth.:** Para 1(f) of AHQ letter No. 91569/Q3(B-1) dated 06 Jun 1970.

**Note:** A permanent Station Board shall be constituted at each station comprising the Station Commander, the SDEO, GE or DEO or their representative and a 'Q' staff officer who will act as secretary. A representative of the collector will be invited to attend the Station Board. The function of the Station Board will be to survey the houses from the point of view of security, suitability of locality, scale of accommodation etc. and to fix the rent of the house without further reference to the civil authorities. The rent thus fixed will be final. The above procedure will also be applicable for payment of claim relating to reimbursement of rent in houses hired by officers themselves or when they live in their own house.

**Auth.:** GoI, MoD letter No. C/00327/Q-3(B-i)/571/2/Q/D (Q&C) dated 05 Feb 1976 and No. C/00327/Q-3(B-i)/4768/Q/D (Q&C) dated 28 Aug 1976.

6. An Army officer permitted to reside in his/her own house or house owned by his/her father, spouse or children is also eligible for reimbursement of house rent under the provisions of AI 27/78. In such case, the officer will be entitled to reimbursement on the basis of the rental value of the house as assessed for Municipal tax purposes less flat rate. While approving the rent in such cases, the Station Board will take into consideration the

## **Handbook on Pay & Allowances - 2023**

Municipal assessment of rent for the accommodation. The procedure laid down in Para 2 & 3 of AI 27/78 will be followed.

**Auth.:** AI 27/78 & GoI, MoF OM No. 2(49)-E-III/54 dated 11 Feb 1955.

7. Officers posted to IHQ of MoD(Army), Delhi will forward their initial claims to the CAO, Min of Def for countersignature and onward transmission to PCDA(O) through SAO/AO/AAO, CAO. Subsequent claims will also be sent to the CAO's office who after necessary checks will forward them to the PCDA(O). A copy of the memo forwarding the claims to PCDA(O) will be endorsed to the SAO/AO/AAO, CAO with a certificate that the conditions stipulated in Govt letter dated 01 Aug 1968 have been fulfilled.

**Auth.:** CGDA's letter No. 19/15/O&M dated 20 Feb 1971.

8. Army officers posted to operational/field areas who select any of the under mentioned stations as their SPR are permitted to hire private accommodation on rent reimbursement basis subject to the rental ceiling prescribed by the Govt from time to time. Prior permission of the Station Commander will be obtained before such hiring and the Station Commander will ensure that the number of houses so hired does not exceed the quota laid down for hiring of houses for separated families. The above provisions are applicable with effect from 20 July 1999.

## Accommodation, Rent & Allied Charges

<b>Sl. No.</b>	<b>Command</b>	<b>Station</b>
I.	Southern	Ahmedabad, Ahmednagar, Ajmer, Aurangabad, Belgaun, Chennai, Dehu Road, Deolali, Jodhpur, Kolhapur, Kotah, Kirkee, Mumbai, Nagpur/Kamptee, Nasirabad, Pune, Secundrabad/Hyderabad/Golconda, Thiruvananthapuram, Udaipur, Vadodra, Wellington, Bangalore, Jamnagar, Avadi
II.	Eastern	Agartala, Bengdubi/Siliguri, Barrackpore, Kolkata, Darjeeling, Dimapur, Gangtok, Guwahati, Jorhat, Kohima, Shillong, Tejpur, Umroi, Binnaguri
III.	Western	Ambala Cantt, Amritsar, Chandigarh/Chandimandir, Delhi/New Delhi, Faridabad, Ferozpur, Gurdaspur, Gurgaon, Ghaziabad, Jalandhar, Kasauli, Ludhiana, Noida, Patiala, Shimla, Sangrur,
IV.	Central	Agra, Allahabad, Bareilly, Bhopal, Bhubneshwar, Dehradun, Fatehgarh, Faizabad, Gaya, Gwalior, Jhansi, Jabalpur, Kanpur, Lansdowne, Lucknow, Meerut, Mhow, Mathura, Patna, Ranchi, Ranikhet/Chaubatia, Roorkee, Raiwala, Ramgarh, Shahjahanpur, Varanasi, Pithoragarh, Gopalpur, Kotdwara
V.	Northern	Dalhousie, Jammu, Palampur, Pathankot, Srinagar, Udhampur, Yol
VI.	South Western	Jaipur, Bhatinda, Bikaner, Alwar, Hissar

**Auth.:** GoI, MoD No. 13(5)/99/D(Q&C) dated 20 Jul 1999, No. A/53358/RSFS/Policy(Qtr)/99-F/D(Q&C)/15 dated 07 Sept 2015, and Para 115 of SAO 10/S/86.

## **Handbook on Pay & Allowances - 2023**

Rental ceilings for hiring of Married Accommodation by DEO & CAO New Delhi w.e.f. 05 Mar. 98 are as under :

<b>Rank</b>	<b>Rental ceiling for different classes of Cities</b>				
	<b>Class A-1</b>	<b>Class A</b>	<b>Clas B-1</b>	<b>Class B-2</b>	<b>Class C &amp; others</b>
<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Brig & above	6000	5500	5000	4500	3500
Maj to Col.	5500	5000	4500	4000	3000
Captain & below	5000	4500	4000	3500	2500

**Note 1:** Rental ceilings for hiring of accommodation for separated families of service officers will be of one class below their class of entitlement.

**Note 2:** The rental ceilings will have to be determined with reference to classification cities for HRA and not for CCA.

**Auth :** GoI, MoD letter No. 2(2)/84/D(Q&C) dated 05 Mar 98 and CGDA letter No. 1007/AT-X/XVIII dated 08 May 98.

### **Revision of rental ceilings for Hiring of Married Accommodation for Service Personnel.**

It has been decided that the rates of rental ceilings shall be double of the existing rates of rental ceilings w.e.f. 18 Jun 2009 and option that accommodation shall be leased at admissible rate of HRA & Licence Fee shall be provided, if the same is more beneficial to the officers.

Consequently, the following rates of rental ceiling will henceforth be applicable for fresh/future hiring of accommodation with reference to the Classification of cities:

<b>Rank</b>	<b>X</b>	<b>Y</b>	<b>Z</b>
Brig & above	Rs.12,000	Rs.11,000	Rs.7,000
Maj to Col.	Rs.11,000	Rs.10,000	Rs.6,000
Capt& below	Rs.10,000	Rs.9,000	Rs.5,000

## **Accommodation, Rent & Allied Charges**

**Note 1:** These rates shall be applicable with effect from 18 Jun 2009.

**Note 2:** Existing orders and instructions regarding plinth area entitlements for different ranks and hiring of accommodation will continue to be applicable.

**Note 3:** Rental ceilings for hiring of accommodation for separated families of service officers will be one class below of their class of entitlements.

**Note 4:** The above rental ceilings should not result in the ceilings being applied in all cases as a matter of routine and efforts should be made to hire houses at the lowest rates as far as possible.

**Auth.:** GoI, MoD letter No. 2 (1)/2000/D (Q&C) dated 18 Jun 2009.

### **B. Claims for Reimbursement of Furniture Hire Charges**

a. i. When an officer is living in Govt accommodation or when he is permitted to make his own arrangements for accommodation (owned or hired), he will be provided with furniture at the authorised scale under the normal rules. Where provision of furniture at the authorised scale is not possible/practicable, the officer will be permitted with the approval of the MES/CAO to hire furniture within the authorised scales and hire charges if any incurred in excess of flat rate of furniture hire charges as notified by the Govt from time to time will be reimbursed subject to a maximum limit of double the flat rate of officer's furniture liability.

For example

aa. Officer's furniture liability -	Rs. 326/- A
Expenditure incurred -	Rs.1500/- B
Extra expenditure incurred (B-A)	- Rs.1174/- C
Reimbursement admissible	- Rs.652/- only (Double the officer's liability) (Restricted to the extra expenditure incurred.)
ab. Officer's furniture liability	- Rs. 266/- A

## **Handbook on Pay & Allowances - 2023**

- |                                  |  |              |
|----------------------------------|--|--------------|
| Expenditure incurred             | -  | Rs.500/- B   |
| Extra expenditure incurred (B-A) | -  | Rs.234/- C   |
| Reimbursement admissible         | -  | Rs.234/-     |
| Double the officer's liability   |  |              |
| ac.                              | Where officers are provided with furniture partially by the BSO and are permitted to hire the furniture on reimbursement basis, such cases may be regulated as explained below:  |              |
|                                  | Officer's furniture liability  | - Rs.658/- A |
|                                  | Worth of furniture supplied by the BSO   | -Rs.500/- B  |
|                                  | Hire Charges incurred by the officer<br>for difference of the authorised scales  | - Rs.600/- C |
|                                  | Reimbursement permissible<br>(double the balance of officer's liability)<br>(Rs.658/- less Rs.500/-)*2 = Rs.158 x 2 =  | - Rs.316/-   |
| ii.                              | Service officers living in factory quarters are also entitled to reimbursement of furniture charges when permitted to hire furniture. Such officers are eligible to claim reimbursement of furniture hire charges in excess of the rates supported by a certificate given by BSO stating that articles hired are within the authorised scales and on reasonable rates as per current market rates. |              |
| iii.                             | Officers who hire furniture from the house owners along with the house are also eligible for claiming reimbursement. Reimbursement of hire charges of furniture will also be admissible to officers permitted to live in their own houses.   |              |
| iv.                              | Reimbursement will not be admissible for furniture hired from other private parties other than regular dealers.  |              |
| <b>Auth.:</b>                    | GoI, MoD No.00578/Q-3(B-i)/774/D(Q&C) dated 26 Feb 1990 and QMG, IHQ of MoD (Army) Memo No. C/00578/Q-3(B-i) dated 05 Oct 1990 and AO 205/76.  |              |
| b.                               | Procedure for claiming reimbursement of furniture hire charges   |              |

## **Accommodation, Rent & Allied Charges**

is as under:

- i. Initial claim for reimbursement of hire charges of furniture should be sent to the PCDA(O) through the SAO/AO/AAO, GE concerned duly supported by dealers receipted bills in original showing articles hired, hire charges paid, the period for which paid and the non-availability certificate from the MES in the prescribed form (AHQ, QMG's Br letter No. C/00578/Q-3(B-i) dated 05 May 1976 & AO 205/76).

**Auth.:** QMG's Branch, AHQ letter No. C/00578/Q3(B-i) dated 06 June 1978.

- ii. Subsequent claims should be submitted to the PCDA(O) supported by the requisite documents only twice a year in Jan and Jul of each year.
- iii. Reimbursement of hire charges for the remaining intermediary months will be automatic subject to the submission of a certificate to the effect that he continued to incur the necessary expenditure on the hire of furniture duly countersigned by the OC unit/next superior officer.

**Note:** Officers who are their own countersigning authority in respect of their TA Claim vide Rule 6 TR (2014 Edition) will be treated as countersigning authority for their own claims/certificates.

**Note :** When the Military Engineering Services are unable to issue any furniture to an officer and he buys his own set, he is not entitled to any rebate or reimbursement from Govt under the above rule.

**Auth.:** Note-2 under Rule 376 Pay and Allowances Regulations for Officers of the Army.

### **Fixation of flat rates of licence fee and furniture charges for sub-standard/ unclassified accommodation w.e.f. 21 Nov 2007:**

The rates of substandard/Unclassified Accommodation of corresponding Plinth Area shall be charged at 75% of the normal rates of License Fee charged for Standard/Classified Accommodation from Service Personnel - w.e.f. 01 July 2022.

**Auth.:** GoI,MoD letter No. 1(1)2014-D(Q&C) dated 01 July 2022

## **Handbook on Pay & Allowances - 2023**

### **C. Claims for reimbursement of water and electricity charges incurred on account of these services obtained from sources other than the MES**

i) Water charges will continue to be paid by the officers direct to the suppliers. Payment made in excess of their liability will be claimed from the PCDA(O) on contingent bills countersigned by the OC unit/superior officer and duly supported by the original bills and receipts from the company concerned in terms of AHQ, QMG's Branch letter No.42104/03 (B-1) dated 20 Oct 81. In the case of officers serving in Shimla, their claims will be countersigned by the Station Commander/SSO Shimla, and in the case of those in Delhi/New Delhi, the claims will be countersigned by the Quartering Officer.

**Note 1:** Reimbursement of water charges bills in respect of Army officers occupying Govt accommodation in MES as well as non MES areas may be admitted @ 50% of water charges only and not to any other charges sewerage charges, usage charges etc., w.e.f. 06 July 2018. It means reimbursement is to be considered only with respect to water component of bills and not at gross bill.

**Auth.:** GoI, MoD letter No. 9(2)/2002/D(Works) dated 01 Oct. 2003, No. 9(1)/2017/D(Works - II) dated 04 Apr 2019 and CGDA letter No. AT/X/Complaint (PC)/Vol - VII dated 25 Apr 2019.

ii) As per 7th CPC orders, effective from 01 July 2017, the entitlement of free ceiling of 100 units of electricity consumption has been abolished. The order withdrew all the powers delegated to Station Commander level or any other authority for fixing ceiling of free electricity. Accordingly, the reimbursement of Electricity charges has been dispensed with from 01 July 2017.

**Auth.:** GoI, MoD letter No. 9(1)/2018/D(W-II) dated 19 June 2018 and CGDA letter No. 18190/AT-X/Comments(PC)/Vol. III dated 28 June 2018.

### **D. Reimbursement of Rent for Garages**

Officers who actually maintain cars and for whom garages are authorised as part of their residences to which they are entitled whilst

## **Accommodation, Rent & Allied Charges**

in occupation of hired/leased building or in occupation of private accommodation arranged with the prior approval of the Station Commander may be permitted by the Station Commander to hire garages for keeping their cars in safe custody if no garage is attached to such accommodation. In such cases, the hire charges incurred will be claimed by officers on a contingent bill, provided the Station Commander certifies that the garage could not be provided to them and no other cheaper arrangement was possible. The claims will also be supported by a certificate from the officer concerned that he actually maintains a car.

**Auth.: Rule 377 Pay & Allowances Regulations for the Officers of the Army.**

The above provisions do not apply to officers provided with accommodation in Delhi / New Delhi.

### **Miscellaneous Rules / Orders relating to provision and retention of accommodation which may be of common interest to all Service officers**

#### **Retention of accommodation under different circumstances:**

**Auth.: SAO 10/S/86**

##### **a. While proceeding on Courses of Instructions in India**

Service Officers who are detailed on courses of instruction in India may retain their families in the married accommodation at their duty station for the duration of such courses or up to a maximum period of 6 months, whichever is less, on payment of normal rent, provided no Govt accommodation remain vacant at the course station. If on completion of the course, the officers proceed on leave, they will be entitled to retain the accommodation at the last duty station for the period of leave also. If an officer is posted to a new duty station either on termination of course or leave or during its currency, he will be treated as transferred from old station and the normal rules would then apply in his case as per SAO 10/S/86. These provisions would also apply in respect of accommodation hired by the officers on rent reimbursement basis or his own house in which permitted to live under orders of the Competent Authority on HRR basis.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoD letter No.65993/Q-3(B-i)/1216-Q/10(Q&C) dated 26 Feb 1974.

Officers posted overseas for authorised courses of instruction/temporary duty of less than one year's duration may be permitted to retain family accommodation for their families for the duration of the course/temporary duty on payment of normal rent.

**Auth.:** AI 66/73.

**b. Retention of accommodation by Service Officers at last duty station up to the end of current school/college academic year of their children**

Service officers on posting from one peace station to another may retain family accommodation at the last duty station on payment of normal rent up to the end of the current school/college academic year of their children even if married accommodation is/becomes available for allotment to the officer at the new duty station. Such retention of accommodation will be subject to the following stipulations:

- i. Married accommodation at the new duty station does not remain vacant during the period.
- ii. The officer will not be eligible to rent free single accommodation and allied services at the new duty station for the period he retains family accommodation at the last duty station.

**Auth.:** GoI, MoD letter No. A/07832/Q3 (b-i)/176-S/ D(Q&C) dated 23 Apr 1973 & AO 528/73.

The above provisions are equally applicable to General Officers who are not entitled to reserved accommodation at the new duty station. Cases of Service officers who are entitled to reserved accommodation at the new duty station will, however, be considered by the Govt on merits. Service officers occupying reserved accommodation at the old duty station will be required to vacate such accommodation and will be provided with alternative accommodation at the last duty station up to the end of the current school/college academic year of their children.

**Auth.:** GoI, MoD Corrigendum No. A/07832/Q3(b-i) 433-S/ D (Q&C) dated 29 Dec 73.

## **Accommodation, Rent & Allied Charges**

### **c. On transfer from one Peace Station to another**

Under normal circumstances, an officer on transfer between two peace stations may retain the family accommodation at the last duty station for a period of 2 months with the permission of the Station Commander at the last duty station on payment of normal rent. In relaxation of this general principle, retention of married accommodation at last duty station for more than 2 months and up to 5 months at stations other than difficult stations like Mumbai, Bengaluru, New Delhi etc. may be sanctioned by the Station Commander. In difficult stations like Delhi, Mumbai etc., sanction for retention of accommodation at last duty station will be accorded by the Area/ Sub Area/ Independent Sub Area Commander only. In exceptional circumstances, the Area Commander may sanction the retention of Govt accommodation by families at the last duty station beyond the above period.

**Auth.:** GoI, MoD letter No. A/54811/Q3(b-i)/5896/(Q&C) dated 30 Dec 1976.

### **d. Retention of accommodation on posting to Field Area**

Officers posted to operational areas have the option to:

- i. send their family at Govt expense to a Selected Place of Residence (SPR) needs to be notified in Part-II Order with the casualty code "SPR" within 60 days from the date of posting  
or
- ii. select any one of the stations specified in Appendix 'A' to AO 191/79 for hiring accommodation for separated families or a station where accommodation has been specifically constructed for separated families and move their family to that station at Govt expense. Normal rent will be recovered from them for the separated family accommodation so provided  
or
- iii. retain the family accommodation at the last duty station with the permission of the Station Commander or other allotting authority.

For the procedure to be adopted, further details and the time limit

## **Handbook on Pay & Allowances - 2023**

within which the option is to be exercised, refer to AO 191/79, 508/65 & 261/70.

### **e. Retention of accommodation on posting from Field Area or from Overseas Assignment**

For the purpose of retention of family accommodation in respect of officers posted from field areas or from overseas assignments, the previous duty station from where the officers proceeded to field area or overseas assignments will be treated as the last duty station. In cases where families have been shifted to a station where separated family accommodation has been specifically constructed for the purpose at any of the selected stations specified in AO 191/79, that station will be treated as last duty station for the above purpose.

**Auth.:** GoI, MoD letter No. A/54811/Q3(B-i)552/S/D(Q&C) dated 03 Dec 1976.

### **f. Retention of accommodation by Army Officers on Invalidment**

Army officers on invalidment may retain Govt accommodation on payment of normal rent for a maximum period of 3 months after the date of invalidment. This also applies to privately arranged hired accommodation on rent reimbursement basis.

**Auth.:** GoI, MoD letter No. 87246/Q3(B-i) 4021-Q/D (Q&C) dated 24 Sep 1968 and No. 87246/Q3 (b-i)/6250/Q/D(Q&C) dated 04 Dec 73 and 03 Jul 1991.

### **g. Retention of accommodation by Re-employed Officers at the last duty station**

Service officers can retain family accommodation at the station of retirement on production of Non Availability Certificate from the Station Commander in the new station.

**Auth.:** Para 99 of SAO 10/S/86 and QMG's Br AHQ letter No. 38882/Q3 (B-i) dated 3/15 Oct 1973.

### **h. Retention of accommodation on retirement**

Service officer after retirement can retain Govt accommodation for a period of 6 months on payment of normal rent which they were paying

## **Accommodation, Rent & Allied Charges**

immediately before their retirement, provided they have not availed of leave pending retirement.

**Auth.:** GoI, MoD letter No.13(1)/1986-D(Q&C) dated 03/02/2021.

### **i. Retention of accommodation by the families of the Deceased Officer**

- aa. Families of deceased officer are permitted to retain accommodation (Govt owned/hired/privately hired accommodation on HRR basis) initially for a period of 6 months after the death of the officer or until vacation of the accommodation by the family, whichever is earlier, on payment of normal LF and allied charges.
- ab. The accommodation also can be retained by the families of the deceased officer for a further period not exceeding 4 months beyond the initial period of retention for 6 months or till the expiry of the School/College academic year of their children, whichever is earlier, on payment of double the normal Licence Fee.
- ac. Govt. of India may permit further retention of the accommodation on merits. The rent recovery will be at the revised rental ceilings rates prescribed in the Govt letter dated 01 July 2013 for hiring accommodation for the rank of the deceased officer at the station where accommodation was provided to the family of the deceased.
- ad. Water, electricity and furniture charges will, however, be recovered at full rates as applicable to non-entitled personnel.

**Auth.:** GoI, MoD letter No. 1(1)/2014-D(Q&C) dated 23 Apr 2014.

### **j. Retention of accommodation whilst proceeding on Study Leave**

Officers proceeding on study leave can retain family accommodation /Govt/Private house/ own house, on HRR basis at the last duty station during the entire period of study leave on payment of normal rent.

**Auth.:** GoI, MoF (DEF) UO No. 3267/Q/VI dated 27 Sep 1965.

## **Handbook on Pay & Allowances - 2023**

### **k. Retention of accommodation by the Families of Deceased Service Personnel killed in War or War like operations**

In order to mitigate the problems of housing for war widows, it has been decided by the Govt to allow retention of accommodation (Govt owned / hired):

- i. for one year on payment of normal licence fee & allied charges. In all such cases, charges of water, electricity and furniture will be recovered at full rates as applicable to non-entitled personnel.
- ii. for the next two years on children education ground, widow will be permitted to sponsor houses at the last duty station or at the station where an alternative accommodation has been allotted, for retention on rent reimbursement basis at rental ceiling as applicable for hiring of an entitled category of house at that station.

In case of (i) above, the QMG & equivalent at other service HQrs may allot alternative defence pool accommodation to such families at place other than last duty station in consultation with local military authorities.

Permission beyond 1 year will be given with prior approval of Govt.

**Auth.:** GoI, MoD letter No.13(40)/97-D(Q&C) dated 29 May 1998.

### **l. Retention of Govt accommodation on posting to Andaman Nicobar and Lakshadweep Islands**

Officers posted at Andaman Nicobar and Lakshadweep Islands are permitted to retain married accommodation at last duty station. The officer exercising such option will shift to an alternative accommodation of a scale below his entitlement. On posting back to the same station, the officer will be entitled to retain the same accommodation.

**Auth.:** GoI, MoD letter No. WO/0301/3755/D(Q&C) dated 14 Aug 2001.

**Note :** A chart (Ready Reckoner) showing the various grounds on which accommodation can be retained by Army officers and the

## **Accommodation, Rent & Allied Charges**

authorised period of retention on each occasion is at the Annexure to the chapter.

### **Annexure**

<b>Sl. No.</b>	<b>Reason for Retention</b>	<b>Period of Retention Allowed</b>	<b>Authority</b>
1	Posting to non-family station	2 months. Period can be extended by the Area Commander.	Para 20 & 66 of SAO 10/S/86
2	On transfer from one family station to another	2 months	Para 65 & 66 of SAO 10/S/86
3	Posting to Field/Op Area	Till such time the officer is posted to a peace station	Para 6 (c) of AO 191/79
4	During annual leave/ sick leave etc.	During entire period of leave	Para 80 of SAO 10/S/86
5	After retirement (Excepting own house)	3 months, provided the officer has not availed for LPR. If LPR has been availed of, no retention is permissible.	GoI, MoD letter No. 13(1)86 /D(Q&C) dated 3 Jul 1991 and Para 76 of SAO 10/S/86
6	On children education ground	Till the end of the current school/college academic year	GoI, MoD letter No. A/87832/Q3 (B-i) /176/Q/ D/(Q & C ) dated 23 Apr 1973, AO 528/73 Para 70 of SAO 10/S/86
7	After invalidment (excepting own	3 months	GoI, MoD letter dated 03 Jul 1991,

## Handbook on Pay & Allowances - 2023

	house)		Para 98 of SAO 10/S/86
8	On course / Ty Duty Overseas.	For the duration of the course/ty duty (normally less than one year)	Para 91 of SAO 10/S/86
9	Course of Instruction in India	Duration of the course or 6 months, whichever is less	GoI, MoD No. 65933/Q3b 6206/D(C&L) dated 29 Apr 1953 as amended vide 65933/Q3 b. 428/ D(M&Q) dated 22 Oct 1956 & Para 88 of SAO 10/S/86
10	During local courses/exercises	Period of duration of course/exercise or 6 months, whichever is less	GoI, MoD letter No. 65933/Q3b. 6206/D (C&L) dated 29 Apr 1953
11	On death of the officer	6 months from the date of death of the officer. Extension of further 4 months on educational ground till expiry of school/college academic year, whichever is less	Para 93 & 95 of SAO 10/S/86 & GoI, MoD. letter No. 58216/Q3(B-1) 4207 /A/D (Q&C) dated 29 Aug 1989
12	On emergency moves	Accommodation can be retained beyond two months, if necessary.	AHQ letter No.22133/EIC/E2 dated 06 Apr 1950
13	After the death	Maximum four months	GoI, MoD letter No.

## Accommodation, Rent & Allied Charges

	of the wife of an officer (with no dependent children)	from the date of death of the officer's wife	B/24382/Q3(B-i)/2713/D(Q&C) dated 11 Jun 1969 & Para 97 of SAO 10/S/86
14	While proceeding on deputation and on reversion there from	Maximum two months	Para 84 and 86 of SAO 10/S/86, AI 122/66 as amended vide CS 92/ 66878/ 69
15	On termination of re-employed service	i. Two months, provided this was not availed of on release/retirement from previous service. ii. Balance of the unavailed portion of the above concession, if availed previously	GoI, MoD letter No.87246.Q3(B-i)/3253/A/D (Q&C) dt 25 Jul 67 as amended vide letter 87246. Q3(B-i)/3754/Q/D(Q&C) dt 26 Aug 1968, CGDA's letter No. 10264/AT-S dated 26 Jun 1969 and Para 78 of SAO 10/S/86
16	During Study Leave for all arms of officers	Entire period of study leave whether living in Govt/private houses/own houses on HRR basis. Provision of accommodation at duty station of study leave with certain conditions	AHQ, QMG's Br letter No. 62094/ Q3(BI) dated 06 June 1978, Para 83 of SAO 10/S/86, AHQ, QMG's Br letter No. 62094/Q3 (BI) dated 22 Dec 1980 and Para 47 of SAO 10/S/86
17	Hiring of accommodation at Delhi/	Fresh hiring of accommodation at	GoI, MoD letter No. A/53358/Q3(B-

## **Handbook on Pay & Allowances - 2023**

	New Delhi by officers posted to Field/Operational	Delhi Areas /New Delhi on rent reimbursement basis by officers posted to Field/ Operational Areas is permissible	i)/5253/Q/D(Q&C) dated 13 Dec 1968 as modified by A/ 53358/Q3(B-i) / 2729 /Q/D(Q&C) dated 13 June 1969
18	During release / terminal leave	2 months	Para 81 of SAO 10/S/86
19	Posting to high risk, high intensity and insurgency Areas	6 months as against 2 months in Delhi and New Delhi only.	GoI, MoD O/O the JS(Trg) & CAO, New Delhi letter No. 39987/12/CAO/Q-1 dated 07 March 1995

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## **23. House Rent Allowance**

House rent allowance is admissible to Army officers on the same scales as notified for the civilians vide GoI, MoF O.M. No.2 (30)/97-E II(B) dated 03 Oct 1997. The classification of cities for entitlement of HRA has been provided vide GoI, MoF, Dept. of Expenditure OM No. 2(21)EII(B)/2004 dated 18 Nov 2004 and subsequently revised vide OM No. 2(21)/EII(B)/2004 dated 16 Mar 2005, OM No. 2(13)/2008E.II(B) dated 29 Aug 2008, OM No. 2/5/2014-E.II(B) dated 21 July 2015 and GoI, MoD letter No. 3(1)/2015-D(Q&C) dated 11 Oct 2017 considering the city classification vide GoI, MoF, Dept. Of Expenditure OM No. 2/5/2017-E.II(B) dated 07 July 2017; when accommodation under the existing arrangements cannot be provided, subject to the following conditions:

1. The family of the officer has not been allotted any type of accommodation such as regular defence pool accommodation or on rent reimbursement basis including own accommodation.
2. HRA will be governed by the place of posting of the officer including non-military station. However, in respect of officers posted to operational/field areas/modified field areas, HRA may be allowed at the rates applicable to the last duty station/ separated family accommodation station/Selected Place of Residence (SPR), provided the officer has not been allotted separated family accommodation. HRA will cease from the date accommodation is allotted to the family of the officer. HRA for family at the rate applicable to SPR will be admissible, if the family actually resides at that place. In other words, HRA to officer posted to field area will be at the rates applicable to the station where the family is actually residing.
3. The officer should not have refused any married accommodation including separated family accommodation, at the duty station or SPR, either allotted to him or hired for him.
4. If an officer after acceptance fails to take possession of the accommodation within 10 days, licence fee will be charged up to

## **Handbook on Pay & Allowances - 2023**

a period of 10 days. In such an event, HRA for a period of 20 days from the date of allotment may not be paid. After 20 days, the officer may be allowed HRA on the basis of NAC by the competent authority.

5. HRA is admissible with effect from 21 Nov 1997.

**Auth.:** GoI, MoD letter No. 1(5)/97/D(Pay/Services) dated 02 Nov 1997 as modified vide GoI, MoD letter No. 10(55)/98/D(Q&C) dated 29 Sep 1999.

**A. Admissibility of HRA on being posted from one station to another station during the intervening period, proceeding on study leave and to unmarried officers with dependent family members w.e.f. 11 Feb 2008**

- a. Officer not in occupation of any Govt married accommodation / Separated Family accommodation / Transit accommodation / Temporary accommodation / Hired accommodation / accommodation on rent reimbursement basis can claim HRA for the interim period till he registers for Married/ Separated Family Accommodation, on being SOS from previous unit, provided he/she had vacated the accommodation at the previous duty station and no Govt married accommodation remains vacant at the new duty station during the above period because of the officer claiming HRA.

The rates of HRA will be the rate applicable at the new duty station to which the officer has been posted

- b. HRA to unmarried officers with dependent family members is admissible, provided that they are incurring expenditure on HRA. Dependent family members would include parents and brothers/sisters with following criteria:

- i. Brothers: Till they attain the age of 25 years or start earning Rs. 9000/-\* p.m. whichever is earlier.
- ii. Sisters: Till they get married or start earning Rs.9000/-\* p.m. or attain the age of 25 years whichever is earlier.

\* The definition of dependency has been linked to the minimum

## **House Rent Allowance**

family pension prescribed in Central Government and Dearness Relief thereon.

The minimum family pension w.e.f. 01 Jan 2016 is Rs. 9,000/- pm

**Auth.:** GoI, MoD letter No.12647/LTC/MOV C/2970/D (Mov)/08 dated 17 Dec 2008, No. 17(4)/2008(2)/D(Pen/Policy) dated 12 Nov 2008 and No. 17(01)/2016-D(Pen/Pol) dated 29 Oct 2016

- c. Officer on study leave can claim HRA for study leave station, provided the officer is not in occupation of any Govt married accommodation / Separated Family accommodation / Transit accommodation / Temporary accommodation / Hired accommodation / accommodation on rent reimbursement basis and no Govt married accommodation remains vacant because of the officer claiming HRA.

**Auth.:** GoI, MoD letter No. 10(55)/98/D(Q&C) dated 11 Feb 2008.

### **B. HRA when both husband and wife are in service**

1. When both Husband & Wife are Government employees and posted in different stations, both will be entitled for allotment of Government accommodation or admissibility of HRA. Further, each of spouse will also be entitled for Government accommodation/HRA admissible to them at Selected Place of Residence (SPR) when both are posted in field.
2. In case, one of them is posted to field area, he/she shall not be entitled to claim HRA/Government accommodation at his/her declared SPR, if the other spouse is allotted Government accommodation at the same station.
3. These orders are applicable from 7/1/2020.

**Auth.:** GoI, MoD letter No. 1(3)/HRA-Pol/2017-D(Q&C) dated 07/01/2020

### **C. HRA to officers staying in mess**

The following clarification has been given by GoI, MoD vide ID No. 1865/2000 D(Q&C) dated 03 Jul 2000 for regularising HRA claims in respect of officers staying in the mess.

## Handbook on Pay & Allowances - 2023

Sl.No.	Point of doubt	Clarification
1.	Officer staying in a mess at the duty station and the family at some other station not in occupation of Govt. accommodation	HRA can be admitted for the place of posting.
2.	Officer staying in mess at the duty station and the family of the officer is also at the same station not in occupation of Govt. accommodation.	HRA will not be admitted in case the family of the officer is also staying in the mess.
3.	Officer staying in mess at duty station and the family of the officer is also at the same station but is living under private arrangements made by the officer.	HRA can be admitted after ascertaining the reason for officer living separately and if it is due to constraint of service, if the family is staying separately for any other reason, HRA will not be admissible. A certificate to this effect may be furnished by the officer vide Annexure 'A' to Govt letter dated 29 Sep 1999 that "I certify that my family is not residing with me in the mess accommodation provided to me".

### **D. HRA during study Leave for Army Officers of all Arms and Services:**

W.e.f. 11 Feb 2008, House Rent Allowance will be admissible at the rate applicable to the study leave station, provided no Govt accommodation lying vacant at study leave station.

**Auth.: GoI, MoD letter No. 10(55)/98/D(Q & C) dated 11 Feb 2008.**

## House Rent Allowance

### E. HRA to Officers in occupation of Reserved Accommodationat Concessional Areas

HRA will be admissible to officer allotted reserved accommodation in concessional areas, for SPR or Home Town, if Govt accommodation is not available at SPR or Home Town. However, license fee will be charged at the rate of married accommodation for reserved accommodation occupied by the officer at the duty station.

**Auth.:** CGDA letter No. AT/I/1492/Vol.V dated 02 May 2019.

### F. HRA as per 7th CPC Orders

Rates of HRA admissible w.e.f. 01 July 2017:

Classification of Cities/Towns	Rate of House Rent Allowance p.m.
X	24% of Basic Pay
Y	16% of Basic Pay
Z	8% of Basic Pay

The term 'Basic Pay' in the revised pay structure means the pay drawn in the prescribed pay Level in the Pay Matrix and does not include NPA, MSP or any other pay like special pay.

The rates of HRA will be revised to 27%, 18 % and 9% for X, Y and Z class cities respectively when DA crosses 25% and further revised to 30%, 20% and 10% when DA crosses 50%.

### G. List of cities/towns classified for grant of HRA notified vide GoI, MoF, Dept of Expenditure OM No. 2(5)/2017-E.II (B) dated 07 July 2017.

Sl. No	States/ Union Territories	Cities Classified as 'X'	Cities Classified as 'Y'
1.	Andaman & Nicobar Islands	--	Port Blair
2.	Andhra Pradesh/ Telangana	Hyderabad (UA)	Vijayawada (UA), Warangal(UA), Greater Visakhapatnam (Municipal

## Handbook on Pay & Allowances - 2023

			Corpn.), Guntur(UA), Nellore (UA)
3.	Arunachal Pradesh	--	--
4.	Assam	--	Guwahati (UA)
5.	Bihar	--	Patna (UA)
6.	Chandigarh	--	Chandigarh (UA), Panchkula, SAS Nagar (Mohali)
7.	Chhattisgarh	--	Durg - Bhilai Nagar (UA), Raipur (UA)
8.	Dadra & Nagar Haveli	--	--
9.	Daman & Diu	--	--
10.	Delhi	Delhi(UA) Faridabad, Gaziabad, Noida, Gurgaon	--
11.	Goa	--	Goa
12.	Gujarat	Ahmedabad(UA) Gandhinagar	Rajkot(UA), Jamnagar(UA), Bhavnagar(UA), Vadodara(UA), Surat(UA)
13.	Haryana	--	-
14.	Himachal Pradesh	--	--
15.	Jammu & Kashmir Jammu (UA)	--	Srinagar(UA),
16.	Jharkhand	--	Jamshedpur(UA), Dhanbad (UA), Ranchi(UA), Bokaro Steel City(UA)
17.	Karnataka	Bengaluru(UA)	Belgaum(UA), Hubli-Dharwad (M.Corpн.), Mangalore (UA), Mysore(UA), Gulbarga (UA)

## House Rent Allowance

18.	Kerala	--	Kozhikode(UA), Kochi (UA), Thiruvananthapuram (UA), Thrissur (UA), Malappuram (UA), Kannur (UA), Kollam(UA)
19.	Lakshadweep	--	--
20.	Madhya Pradesh	--	Gwalior(UA), Indore(UA), Bhopal (UA), Jabalpur (UA), Ujjain(M.Corpn.)
21.	Maharashtra	Greater Mumbai (UA), Pune(UA)	Amravati (M.Corpn.), Nagpur(UA), Aurangabad (UA), Nashik(UA), Bhiwandi (UA), Solapur (M.Corpn.), Kolhapur (UA), Vasai-Virar City (M.Corpn.), Malegaon (UA), Nanded-Waghala (M.Corpn.), Sangli(UA)
22.	Manipur	--	--
23.	Meghalaya	--	Shillong
24.	Mizoram	--	--
25.	Nagaland	--	--
26.	Odisha	--	Cuttack(UA), Bhubaneshwar (UA), Rourkela(UA)
27.	Puducherry (Pondicherry)	--	Puducherry/Pondicherry (UA)
28.	Punjab	--	Amritsar(UA), Jalandhar, (UA), Jalandhar Cantt., Ludhiana(M.Corpn.)
29.	Rajasthan	--	Bikaner (M.Corpn.), Jaipur (M.Corpn.), Jodhpur (UA), Kota (M.Corpn.), Ajmer (UA)

## Handbook on Pay & Allowances - 2023

30.	Sikkim	--	--
31.	Tamilnadu	Chennai (UA)	Salem(UA), Tiruppur(UA), Coimbatore (UA), Tiruchirappalli (UA), Madurai (UA), Erode(UA)
32.	Tripura	--	--
33.	Uttar Pradesh	--	Moradabad (M.Corpn.), Meerut (UA), Aligarh(UA), Agra (UA), Bareilly (UA), Lucknow (UA), Kanpur (UA), Allahabad (UA), Mathura - Vrundavan, Gorakhpur (UA), Varanasi, (Vrindaran) (UA), Saharanpur (M.Corpn.), Firozabad (NPP), Jhansi (UA)
34.	Uttarakhand	--	Dehradun(UA)
35.	West Bengal	Kolkata(UA)	Asansol(UA), Siliguri(UA), Durgapur(UA)

(#M. Corp means Municipal Corporation)

\*Only for the purpose of extending HRA on the basis of dependency.

Note : The remaining cities / towns in various States/UTs which are not covered by classification as 'X' or 'Y' are classified as 'Z' for the purpose of HRA.

Special orders on continuance of HRA at Delhi ('X' class city) rates to Army officers posted at Faridabad, Ghaziabad, Noida and Gurgaon, at Jalandhar ('Y' class city) rates to Jalandhar Cantt., at 'Y' class city rates to Shillong, Goa & Port Blair and HRA at par with Chandigarh ('Y' class city) to Panchkula, S.A.S. Nagar (Mohali) which have been allowed to continue vide Para 4 of GoI, MoF OM No. 2/5/2014-D.II(B) dated 21 July 2015 and OM No. 2/2/2016-E.II(B) dated 03 Feb 2017, shall continue till further orders.

## **House Rent Allowance**

**Auth.:** GoI, MoD letter No. 3(1)/2015-D(Q&C) dated 11 Oct 2017.

HRA to officers posted to Units located at Gandhinagar (Gujarat) will be paid for "X" class cities rate as per the clarification issued by CGDA vide No. AT/IV/4462/Officers/Part File dated 02 Apr 2018. This has a reference of Directorate of Census operation Gujarat letter No. C.E.N 2011/11011/7/PB/2015-census (Gu) dated 14 Aug 2015, stating that Gandhinagar (NA+OG) fall under Ahmedabad agglomeration.

HRA to officers posted to Units located at Mathura-Vrundavan Municipal Corporation will be paid for 'Y' Class City/Town rate for the purpose of House Rent Allowance (HRA) with effect from 01st March 2020 onwards vide Govt of India, Min. of Defence, Dept of Military Affairs, New Delhi letter No. 3(1)/2018-D(Q&C) dated 19th March 2021 read in conjunction with Govt of India, Min. of Finance, Dept of Expenditure, New Delhi OM No. 2/4/2018-E.II(B) dated 25th Feb 2020.

### **H. Dispensation of condition of furnishing 'No Accommodation Certificate' (NAC) for admissibility of HRA**

- i. Earlier, Defence Service Personnel were eligible & entitled for HRA only on production of 'Non Availability Certificate' (NAC) issued by concerned Station HQrs which was required to be enclosed along with the Part II Office Order.
- ii. As per the revised guidelines, the responsibility that accommodation shall not remain vacant while Army Officers are granted HRA, shall now vest with the Commanding Officer (CO), w.e.f. 08 April 2022.
  - a. The CO who is the Head of the Office of an Unit or Army Formation will be required to certify the genuineness of the HRA claim of the Officer/claimant and countersign the DO Part II Order. The certificate in Part II Order should indicate Army Officer's Personal No., Rank, Name, CDA(O) Account No, Name of Station where he/she is posted, Name of Station HQrs, NAC letter number and date and validity period of NAC as per Documentation Procedure for Publication of

## **Handbook on Pay & Allowances - 2023**

Part II Orders(Officers)-2014. A proforma of the same is appended below;

### **Appx 'A'**

(Ref Para 4(a) of SOP issued vide Letter No.C/7036/HRA/SAPCS/2022 dt. 06/09/2022)

#### **CERTIFICATE OF CO/OC FOR HRA**

1. The Officer is posted to a Field/Modified Field/Peace/Non Military/Study Leave Station.
2. The Officer is not in occupation of Govt Married Accommodation in the present and previous duty station.
3. Officer and his family/Officer's separated family is residing at \_\_\_\_\_(Address) wef \_\_\_\_\_(Date).
4. HRA is claimed for \_\_\_\_\_(Station), which is a \_\_\_\_\_ Class of city (X,Y, Z).
5. Govt Married Accommodation shall not remain vacant while the officer is granted HRA.
6. The Officer has been posted to \_\_\_\_\_ wef \_\_\_\_\_ and was struck off strength from \_\_\_\_\_ on \_\_\_\_\_. Accordingly, HRA is admissible for the interim period till the officer registers for Married/SF Accommodation.
7. The Officer is married/unmarried. His family members for whom HRA is claimed are dependent on him.

Place :

Date : (Signature of OC/CO of the Unit)

**Auth.:** Govt. of India, Min of Defence, New Delhi letter No. 1(2)/2021-D(Q&C) dated 08th April 2022 duly extending the provisions contained in GoI ,Min of Finance, New Delhi OM No. 2/5/2017-E.IIB dated 05th March 2019.

2. For separated family accommodation at stations listed in

## **House Rent Allowance**

Appendix 'E' to SAO 10/S/86, rules laid down thereto to be applicable.

### **I) Provision of separated family accommodation to service officers posted to GREF Units at Hard Non-Military Station.**

1. While posted to GREF Units at Hard Non-Military Stations as listed below, Officers of this category may be :

- a. Allotted separated family accommodation at the last duty station till completion of their tenure at the hard non-military station.
- b. If such SF accommodation is not available, the officer be allotted hired accommodation or allowed to hire houses at last duty station on rent reimbursement basis.
- c. If posted from field area to one of the hard non-military station or from one hard non-military station to an another hard non-military station, also allowed.
  - i. to send their families at Govt. expense to selected place of residence or Declared Home Station.
  - ii. to select any one of the separated family station noted at Appendix 'E' to SAO 10/S/86 and send the family to that station provided the Station Authority can arrange to allot SF accommodation.
  - iii. to move their family to the nearest military station for provision of SF accommodation either by Govt. allotment or on rent reimbursement basis.

2. For separated family accommodation at station listed in Appendix 'E' to SAO 10/S/86, rules laid down thereto to be applicable.

### **Classifications of Stations (Hard Stations) where GREF Units located**

<b>Sl No.</b>	<b>Directorate</b>	<b>Hard Stations</b>
1	Bihar	Dhanbad
2	Rajasthan	Barmer
3	Uttar Pradesh	Uttar Kashi
4	NER	Agartala

## **Handbook on Pay & Allowances - 2023**

**Auth.: GoI, MoD letter No.18147/DGBR/E-2A (T&C)/D (Q&C) dated 20 Oct 1997.**

### **J) Provisions of Separated Family Accommodation - Service Officers, NCC whole time Officers and Permanent Staff posted to NCC at Hard Non - Military Stations**

W.e.f. 22 Oct 1991, serving officers and NCC whole time officers when posted at Hard Non -Military Stations which are listed in Appendix 'A' to GoI, MoD letter No. 6731/SFA/ DGNCC/ADM(A-2)/4727/D(Q&C) dated 22 Oct 1991 as amended vide their letter No. 6731/ SGA/DGNCC/GS/A-2/5232/D(Q&C) dated 05 Dec 2001 and No. A/16371/SFA/ DGNCC/ ADMA(A 2)/3200/02/D(Q&C) dated 14 Nov 2002 can be:

- a. allotted separated family accommodation at the last duty station till completion of their tenure at the Hard Non -Military station;
- b. if such separated family accommodation is not available, allotted hired accommodation or allowed to hire houses at last duty station on rent reimbursement basis/claim HRA at any of separated family station.
- c. if posted from field area to one of the hard Non -Military stations OR from one Hard Non - Military station to another Hard Non - Military station, also allowed:
  - i. to send their families at Govt expense to selected place of residence or declared Home Station, or
  - ii. to select any one of the separated family stations listed at Appendix 'E' to SAO 10/S/86 and move the family to that station, provided the station authorities agree to allot separated family accommodation, or
  - iii. to move their families to the nearest military station for provision of separated family accommodation either by Govt allotment OR on rent reimbursement basis.

For separated family accommodation at stations listed in Appendix 'E' to SAO 10/S/86, as amended from time to time and rules/conditions laid down therein will be applicable.

## House Rent Allowance

**K) Appendix 'A' to GoI, MoD letter No.6731/ SFA/ DGNCC/ ADM (A-2)/4727/D (Q&C) dated 22 Oct 1991 as amended vide letter No.6731/ SGA/ DGNCC/ GS/A-2/5232/D(Q&C) dated 05 Dec 2001.**

**Classifications of stations (Hard Stations) where NCC units are located:**

Sr No.	Directorate	Hard Stations
1	Andhra Pradesh	Mahabub Nagar, Karim Nagar, Khammam, Nizamabad, Srikanthapuram, Vijayanagaram, Masulipatnam, Eluru, Narsapur, Tenali, Chirala, Tirupati, Kurnool, Cuddapah, Warangal, Nellore, Kakinada, Guntur.
2	Bihar	Monghur, Saharsa, Purnea, Arrah, Aurangabad, Bihar-Sharif, Sasaram, Muzaffarpur, Chapra, Samastipur, Motihari, Madhubani, Dhanbad, Mesra, Daltonganj, Bhagalpur, Busar, Darbhanga, Hazaribagh.
3	Karnataka and Goa	Tumkur, Kolar, Madikeri, Udupi, Surathkal, Karwar, Davangiri, Bagalkot, Gudag, Gulbarga, Manipal, Shimoga, Bellary, Bijapur, Raichur, Dharwad, Hugli, Hassan.
4	Kerala & Lakshadweep	Verkala, Neyyattinkara, Mavelikkara, Chengannur, Alleppey, Pathanamthitta, Thiruvalla, Muvattupuzha, Palai, Changancherry, Shertallai, Palgam, Ottapalam, Cannanore, Pannanur, Tellicherry, Kottarakkara, Quilon, Kottayam, Aluva, Calicut, Kollam, Mannurthy.

## Handbook on Pay & Allowances - 2023

5	Madhya Pradesh	Hoshangabad, Bhind, Shivpur, Ratlam, Neemuch, Chhindwara, Balaghat, Shadol, Bilaspur, Durg, Rewa, Chhatarpur, Guna, Satna, Jagdalpur, Ujjain, Khandwa, Kanker, Raigarh, Bhillai.
6	Gujarat	Surendra Nagar, Vishnagar, Nadiad, Godara, Tulod, Navsari, Rajpipla, Mehsana, Rajkot, Bhavnagar, Junagadh, V V Nagar, Nadiad, Surat, Himmatnagar.
7	NER	Jorhat, Karimaganj, Kailashahar, Dibrugarh, Agartala.
8	Orissa	Cuttack, Dhenkant, Sambalpur, Bhubaneshwar, Bolangir, Burla, Bhadrak, Behrampur, Puri, Jaypore.
9	Punjab, Haryana, Himachal Pradesh and Chandigarh	Rewari, Jind, Narnaul, Mandi, Rampur, Una, Bilaspur, Rohtak, Bhiwani, Hoshiarpur, Batala, Phagwara, Nabha, Ropar, Karnal, Kurukshetra, Yamunanagar, Sonepat, Hamirpur, Kullu.
10	Rajasthan	Churu, Sikar, Barmer, Sirohi, Pilani, Bhilwara
11	Maharashtra	Sholapur, Sangli, Karad, Ratnagiri, Akola, Khamgaon, Jalgaon, Yawatmal, Dhulia, Amalner, Latur, Satara, Amravati, Nanded, Wardha
12	Uttar Pradesh	Firozabad, Mainpuri, Hathras, Pratapgarh, Dhampur, Aligarh, Moradabad, Hardwar, Ranipur, Modi Nagar, Bulandshehar, Hapur, Unnao, Raibareli, Sitapur, Faizabad,

## House Rent Allowance

		Mughalsarai, Mirzapur, Jaunpur, Bijnor, Gopeshwar, Uttarkashi, Puri, Garhwal, Khurja, Sikandrabad, Orai, Fatehpur, Shikohabad, Etawah, Lakhimpur, Mawana, Baraut, Muzaffarnagar, Shamli, Ballia, Ghazipur, Basti, Gonda, Deoria, Padrauna, Balampur, Jaunpur, Azamgarh, Mirzapur.
13	Tamilnadu	Kancheepuram, Kumbakonam, Kuraikudi, Palayamkottai (Tirunelveli), Virudhunagar, Nagarcoil, Dindigul, Tanjaur, Rajapalayam, Tuticorin, Kodaikanal, Annamalainagar, Cuddalore, Vellore, Salem, Erode, Pondicherry.
14	West Bengal	Belur, Dongaon, Krishnagar, Kalyani, Kalna, Burdwan, Asansol, Chinsurah, Bolpur, Purlia, Suri, Midnapur, Contai, Vishnupur, Tauluk, Bankura, Malda, Kharagpur, Jalpaiguri.

### L) Provisions for Separated Family Accommodation (SFA) posted in Recruiting Organization at non-military station:

Separated family accommodation will be allotted to Army officers posted in following non- military station in accordance with the provisions content in SAO-10/S/86.

- i. Guntur (Andhra Pradesh)
- ii. Muzaffarpur (Bihar)
- iii. Rohtak (Haryana)
- iv. Mandi (Himachal Pradesh)
- v. Hamirpur (Himachal Pradesh)
- vi. Calicut (Kerala)
- vii. Cuttack (Orissa)
- viii. Sambalpur (Orissa)

## **Handbook on Pay & Allowances - 2023**

The allotment of SFA will be available till Married Accommodation Project comes up to the stations and further subject to the condition that no accommodation, if built at the duty station remain unoccupied, a certificate from IHQ of MoD(Army) may be obtained by the officer before he is allowed to occupy SFA.

No other financial benefits would be available to the Army officer posted at these stations.

**Auth.:** GoI, MoD letter No.63068/SFA/Rtg 5 (OR)(B)(Civ)/10(69)/95 /104-F/D(Q&C) dated 23 Feb 2011.

### **M) Selected Place of Residence (SPR) on Posting to Field/Concessional Area**

Army Officers posted in Field/Operational/Concessional Areas have an option to retain family accommodation at old duty station or move to SPR. SPR can be last duty station, home town, SF accommodation station or any other station in India as selected by the officer.

**Auth.:** AO 488/64, 508/65 and AO 261/70.

2. Army Officers posted to concessional areas are required to exercise an option within two months by publishing Part-II Order, which may be extended to three months in individual case by the Station Commander for special reasons, in favour of one of the alternative concession admissible to them, viz-

- (a) retention of family accommodation at old duty station on normal concessional rent, or
- (b) free conveyance for the family to a selected place of residence in INDIA, or
- (c) free conveyance to any of the separated family stations listed in AO 488/64 as amended or to any one of the stations where accommodation has been specifically constructed for separated families and provisions of family accommodation at normal concessional rent at that station.
- (d) Declared station as SPR will be final and may not be changed during that posting.

## House Rent Allowance

**N) Reimbursement of "Transit Accommodation/Guest Room Accommodation Charges" to Army Officers during temporary stay in State Bhawan/ Guest Houses/ Departmental Guest Houses Run by Central Govt./State Govt /Autonomous Orgs**

1. Effective from 01/02/2019, Transit Accommodation/Guest Room Accommodation Charges are admissible to all Army Officers, based on the Part-II order published by the new unit (where Officer is posted) supported with NAC for accommodation and the Original Rent Receipt.
2. Reimbursement of Transit Accommodation/Guest Room Accommodation charges may be reimbursed in line with applicability and reimbursement of HRA as being paid as on date to Armed Forces Personnel.
3. The concerned Guest House should be located **at the place of posting**.
4. No HRA will be admissible during the period of stay at Guest House. The officer has to certify that he/she will not be claiming HRA for the period of stay at Guest House.
5. The reimbursement amount will be taxable since the same would be paid in lieu of HRA.

**Auth.:** GoI, MoD letter No.1 (1)/2019-D (Q&C)/Vol-I dated 04th May 2020 read with MoF, Department of Expenditure's O.M. No.2/05/2018-E.II (B) dated 01st Feb 2019 and TRIPAS letter No.C/7026/VII CPC/73/Allce/HRA dated 22/01/2021.



## **24. Income Tax**

With the introduction of New Tax Regime, the tax payer has to opt for old Tax Regime or New Tax Regime. The provisions of Income Tax as per finance bill 2023 are as under:

### **A) New Tax Regime**

- i. New Income Tax regime will now be the Default Tax Regime but Taxpayers have an option to choose Old Tax Regime.
- ii. Standard Deduction of Rs. 50,000/- to salaried employees is allowed to New Tax Regime also.
- iii. A rebate under Section 87A is allowed on amount of Income Tax in case of individual having his total taxable income does not exceed Rs. 7,00,000/- w.e.f. 01st April 2023 as against the earlier provision of Rs. 5,00,000/-. The amount of rebate shall be 100% of Income-Tax. In other words, No Income Tax Outgo for taxpayers earning upto Rs. 7.00 lacks under New Tax Regime.

### **Section 115 BAC of the Finance Act 2021 (New Tax Regime)**

1. Notwithstanding anything contained in this act but subject to the provisions of the chapter, the Income Tax of a person, being an individual or a Hindu Undivided Family, for any previous year relevant to the assessment year beginning on or after the 1st day of April 2023, shall be a default option of such person, be computed at the rate of tax given in the following table, if conditions contained in sub-section (3) are satisfied.

2. Standard Deduction is allowed Rs. 50,000/-

New rates of Income Tax for Individuals u/s 115 BAC

<b>Sr. No.</b>	<b>Total Income</b>	<b>Rate of Income Tax</b>
(a)	Upto Rs. 3,00,000/-	NIL
(b)	From 3,00,001/- to Rs. 6,00,000/-	5%
(c)	From 6,00,001 to Rs. 9,00,000/-	10%
(d)	From 9,00,001/- to Rs. 12,00,000/-	15%
(e)	From 12,00,001 to Rs. 15,00,000/-	20%
(f)	From 15,00,001 and above	30%

3. For the purposes of sub-section (1), the total income of the individual or Hindu Undivided Family shall be computed;

(i) Without any exemption or deduction under the provisions of the clause(5) or clause (13A) or prescribed under clause (14) (other than those as may be prescribed for this purpose) or clause(17) or clause(32), of section 10 or section 10AA or section 16 or clause (b) of section 24(in respect of the property referred to in sub-section (2) of section 23) or clause (iia) of sub-section(l) of section 32 or section 32 AD or section 33AB or section 33ABA or sub-clause(ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35 or section 35AD or section 35CCC or clause(iia) of section 57 or under any of the provisions of Chapter VI-A other than the provisions of sub-section(2) of section 80CCD or section 80JJAA.

**Deductions not allowed under new tax regime (u/s 115BAC)**

- a. Deductions under Chapter VIA(u/s 80C, 80CCC, 80CCD, 80DDB, 80EE, 80EEA, 80G, 80IA etc)
- b. Allowances u/s 10(14)
- c. Deductions u/s 32AD,33AB, 33ABA, 35AD, 35CCC
- d. HRA u/s 10(13A)
- e. Leave Travel Allowance u/s 10(5)
- f. Entertainment Allowance and Employment/Professional Tax
- g. Home Loan Interest u/s 24(b)
- h. Donation or Expenditure on scientific Research
- i. Depreciation u/s 32(iia)

**Deductions allowed under new tax regime (u/s 115BAC)**

- a. Conveyance Allowance for performance of Office Duties
- b. Any Allowance for cost of Travel/Tour/ Transfer
- c. Transport Allowance for Differently Abled Employees (Divyang) upto Rs. 3,200/- p.m.
- d. Daily Allowance given to Employees under certain conditions.
- e. Any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.

Any Individual not willing to be taxed under New Tax Regime can

## **Handbook on Pay & Allowances - 2023**

Opt to be taxed under Old Tax Regime. This option may be exercised each year.

### **B) Old Tax Regime**

Section 192 of IT Act provides that the person responsible for paying any income chargeable under the head "Salaries" shall, at the time of making payment, deduct income tax (IT) on the amount payable at the average rate of income tax computed on the basis of the rates in force for the financial year in which the payment is made, on the estimated income under this head. The aggregate tax thus calculated on the estimated income, divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary. Gross salary comprises of taxable elements and non-taxable elements.

Gallantry Awards, Dress allowance and Reimbursement of medical expenses are non-taxable.

#### **Partially-taxable / Partially exempted elements are as follows:**

1. HAUCA allowance
2. SCCIA/CMFAA/CFAA/Siachen allowance
3. CEA
4. Hostel subsidy
5. \*Transport allowance for differently abled officer
6. \*\*House Rent Reimbursement/HRA U/S 10 of IT Act.

(Please refer Sec. 10(14) of I.T. Act 1964)

\*The Transport Allowance granted to a differently abled officer to meet his expenditure for the purpose of commuting between the place of his residence and the place of duty is exempted to the extent of Rs. 3,200/- p.m. in addition to standard deduction of Rs. 50,000/- is allowed.

\*\*The quantum of exemption on HRA is least of the following:  
(Please refer Sec. 10(13A) of I.T. Act 1964)

In case the house is situated at Mumbai/Kolkata/Delhi/ Chennai

- Allowance actually received
  - Rent paid in excess of 10% of salary
  - 50% of salary
- and in case the house is situated at cities other than those mentioned above

- Allowance actually received
- Rent paid in excess of 10% of salary
- 40% of salary

As per 7th CPC orders salary for this purpose includes Basic Pay and DA thereon.

Pay in the prescribed Level of Pay Matrix+DA = Salary

$$\text{Rs. } 12,00,000 + \text{ Rs. } 1,20,000 = \text{Rs. } 13,20,000/-$$

$$\begin{aligned} \text{HRA received by the officer @ } & \text{Rs. } 24,000/-\text{p.m. } \times 12 \text{ months} \\ & = \text{Rs. } 2,88,000/- \end{aligned}$$

$$\begin{aligned} \text{Rent Paid by the Officer to the house owner @ } & \text{30,000/-p.m. } \times 12 \text{ months} \\ & = \text{Rs. } 3,60,000/- \end{aligned}$$

Calculation of exempted HRA

- i) When officer is residing in Mumbai/Kolkata/Delhi/Chennai

a. HRA actually received by the officer = Rs.2,88,000/-

b. Rent paid in excess of 10% of salary = Rs.2,28,000/-

$$(\text{Rs. } 3,60,000 - \text{Rs. } 1,32,000)$$

c. 50% of salary (Rs.1320000/-/2) = Rs.6,60,000/-

$$\begin{aligned} \text{Quantum of HRA Exemption (Least of the a, b and c)} & = \\ \text{Rs. } 2,28,000/- & \end{aligned}$$

$$\begin{aligned} \text{Amount of Taxable HRA (Rs. } 2,88,000/- \text{ less Rs. } 2,28,000/-) & = \\ \text{Rs. } 60,000/- & \end{aligned}$$

- ii) When officer is residing in other than Mumbai/Kolkata/Delhi/Chennai

a. HRA actually received by the officer = Rs.2,88,000/-

b. Rent paid in excess of 10% of salary = Rs.2,28,000-

$$(\text{Rs. } 3,60,000 - \text{Rs. } 1,32,000)$$

c. 40% of salary (Rs.13,20,000/- x 40/100) = Rs.5,28,000/-

$$\begin{aligned} \text{Quantum of HRA Exemption (Least of the a, b and c)} & = \\ \text{Rs. } 2,28,000/- & \end{aligned}$$

$$\begin{aligned} \text{Amount of Taxable HRA (Rs. } 2,88,000 - \text{Rs. } 2,28,000/-) & = \\ \text{Rs. } 60,000/- & \end{aligned}$$

## **Handbook on Pay & Allowances - 2023**

**Note :** The above list is illustrative and not exhaustive.

**The following deductions are admissible from salary income:**

**a. Deduction Under Section 80 DD**

Deduction is allowed from gross total income in respect of expenditure incurred on account of maintenance including medical treatment, training, rehabilitation of a dependent with disability, or paid or deposited any amount under a scheme framed by LIC or any insurer. The deduction allowed under this Section is as under:

Under this section, a deduction in respect of maintenance including medical treatment of a dependent who is person with disability is allowed as:

- |     |  |               |
|-----|--|---------------|
| i.  | Person with disability (more than 40%) | Rs.75,000/-   |
| ii. | Severe disability (more than 80%)      | Rs.1,25,000/- |

**Disability is defined as:**

- i. blindness
- ii. low vision
- iii. leprosy cured
- iv. hearing impairment
- v. locomotor disability
- vi. mental retardation and
- vii. mental illness.
- viii. autism
- ix. cerebral palsy
- x. multiple disabilities

**b. Deduction admissible to an officer with disability under Section 80U**

Deduction as given below is allowed from gross total income in respect of assesee with disability specified in Para (a).

- i. Person with disability (40% and more) Rs. 75,000/-
- ii. Severe disability (80% and more) Rs.1,25,000/-

**c. Deduction under Section 80DDB**

The deduction under this Section is admissible when assesee during

## Income Tax

the previous year has actually paid any amount for medical treatment of such disease or ailment as specified below.

Amount of deduction in case of an assessee or his dependent will not exceed Rs.40,000/- and in case where the dependent is a senior citizen, the ceiling limit of deduction is Rs.1,00,000/-

The amount actually paid is to be reduced by the amount received, if any, under an insurance from insurer.

Specified diseases or ailments are-

- i. Neurological diseases where the disability level has been certified to be 40% and above
    - aa. Dementia
    - ab. Dystonia Musculorum deformans
    - ac. Motor neuron disease
    - ad. Ataxia
    - ae. Chorea
    - af. Hemiballsums
    - ag. Aphasia
    - ah. Parkinson's disease.
  - ii. Malignant Cancer.
  - iii. Full blown acquired immuno-deficiency syndrome (AIDS)
  - iv. Chronic Renal failure and
  - v. Hematological disorders-
    - aa.Hemophilia ab.Thalassemia
- d. Deduction on interest paid on loans for pursuing higher studies under Section 80E**

The entire interest paid by an officer on a loan taken from any financial institution or any approved charitable institution for the purpose of pursuing higher education is allowed to be deducted from total income. No deduction is allowed for repayment of the principal amount. The deduction will be allowed for eight years beginning from the year in which payment of interest on the loan begins or until the financial year in which the interest is paid in full by the employee, whichever is earlier.

Deduction is admissible for higher education of relative also. The term relative under the section will mean spouse and children of the

## **Handbook on Pay & Allowances - 2023**

officer. Deduction on interest paid on loans for pursuing higher education is also allowed for any course of study pursued (including vocational studies) after passing the Senior Secondary Examination (Class X) or its equivalent from any school/ board/ university.

### **e. Deduction Under Section 80 G**

No deduction is allowed by the Drawing and Disbursing Officer (DDO) from the salary income in respect of any donations made for charitable purposes. The tax relief on such donations as admissible under Section 80G of the IT Act will have to be claimed by the tax payer in the return of income with the exceptions given below:

- i. DDOs, on due verification may allow deduction to the extent of 50% of the contribution to the following bodies.
  - aa. Jawaharlal Nehru Memorial Fund.
  - ab. The Prime Minister's Drought Relief Fund.
  - ac. The National Children's Fund.
  - ad. The Indira Gandhi Memorial Trust.
  - ae. The Rajiv Gandhi Foundation.
- ii. Deduction in respect of donations to the following bodies is admissible to the extent of 100% of the contribution.
  - aa. The Prime Minister's National Relief Fund.
  - ab. The Prime Minister's Armenia Earthquake Relief Fund.
  - ac. The Africa (Public Contributions - India) Fund.
  - ad. The National Foundation for communal Harmony.
  - ae. Chief Minister's Earthquake Relief Fund, Maharashtra.
  - af. National Blood Transfusion Council.
  - ag. State Blood Transfusion Council.
  - ah. Army Central Welfare Fund.
  - ai. Indian Naval Benevolent Fund.
  - aj. Air Force Central Welfare Fund.
  - ak. The Andhra Pradesh Chief Minister's Cyclone Relief Fund - 1996.
  - al. The National Illness Assistance Fund.
  - am. The Chief Minister's Relief Fund
  - an. Lieutenant Governor's Relief Fund, in respect of any state or Union Territory as the case may be, subject to certain

conditions.

ao. National Education Fund

**f. Deduction Under Section 80CCC**

Deduction of the whole of the amount deposited not exceeding Rs. 1,50,000/- for annuity plan of LIC or any other Indian Insurance company for receiving pension from the fund referred to in clause (23 AAB) of Section 10.

**g. Deduction Under Section 80 D**

Particulars	Case 1 Self & Family (no one of them is a senior citizen)	Case 1 Parents (no one of them is a senior citizen)	Case 2 Self & Family (no one of them is a senior citizen)	Case 2 Parents (at least one of them is a senior citizen)	Case 3 Self & Family (at least one of them is a senior citizen)	Case 3 Parents (at least one of them is a senior citizen)
Medical insurance, etc. *	25,000	25,000	25,000	50,000	50,000	50,000
Medical Expenditure **	-	-	-	50,000	50,000	50,000
Maximum deduction allowable	25,000	25,000	25,000	50,000	50,000	50,000
Aggregate amount of deduction allowable u/s 80D		50,000		75,000		1,00,000

## **Handbook on Pay & Allowances - 2023**

\* includes (i) contribution to the Central Government Health Scheme/notified scheme for self and family; and (ii) amount paid for preventive health check-up up to Rs. 5,000/-.

\*\* allowable only if no amount is paid for medical insurance.

**Note 1:** The payment for preventive health check-up can only be made in cash, other payments must be made by non-cash mode.

**Note 2:** Finance Act, 2018 amended section 80D of the Act to provide that in case of single premium health insurance policy having cover of more than one year, the deduction shall be allowed on proportionate basis for the number of years for which health insurance cover is provided, subject to the monetary limits specified above.

### **Note 3:**

- (i) "Family" means the spouse and dependent children of the employee.
- (ii) "Senior Citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year.

### **Lump sum payment of health insurance premium**

In case, a lump sum amount is paid to the effect or to keep in force an insurance on health for more than a year, proportionate deduction (appropriate fraction) will be allowable for the year in which it was paid and for subsequent year/years in accordance with sub-section (4A) of Section 80D.

### **h. Deduction Under Section 80C**

As per Section 80C, an assessee will be allowed a deduction from gross total income of an amount not exceeding Rs. 1,50,000/- paid or deposited in specified savings listed below:

- i. Life insurance premium including AGIF.
- ii. Payment made for deferred annuity plan.
- iii. Contribution to any provident fund including DSOP Fund.
- iv. Contribution to Public Provident Fund.

- v. Subscription to NSC.
- vi. Contribution to unit linked insurance plan of UTI or LIC Mutual Fund.
- vii. Any sum paid as tuition fees (excluding any payment towards Development fees or Donation or payment of similar nature) for education of any two children.
- viii. Payment made for the purchase or construction of residential house property. This will include re-payment of loan (principal amount) taken from
  - aa. Central/State Govt or
  - ab. any bank including co-operative bank or
  - ac. any public limited company or co-operativesocietyengaged in the business of financing the construction of houses, etc.
- ix. Subscription to equity shares or debentures forming part of any eligible issue of capital approved by the CBDT.
- x. Subscription to any units of any mutual fund referred to in Section 10 (23D) approved by the CBDT.
- xi. Contribution to pension fund of LIC or any other insurer up to Rs.10,000/- (Under section 80 CCC).
- xii. Investments in Sukanya Samriddhi Account Scheme for Girl Child
- xiii. Fixed Deposits:
  - aa. Fixed Deposits for five years with a scheduled bank.
  - ab. Five year Term Deposit in an account under post office.
  - ac. Deposit in an account under senior citizen saving scheme.

The Section 80CCD provides for deduction in respect of contribution to pension scheme of Central Govt. employees joining service on or after 01 Jan 04. The maximum limit for such deduction is 10% of salary.

**Note :** The aggregate amount of deduction allowable under Section 80C, 80CCC and 80CCD shall not exceeds Rs.1,50,000/-.

## **Handbook on Pay & Allowances - 2023**

### **i. Deduction Under Section 80CCD (1B)**

The contribution made by the Central Govt or to the National Pension Scheme (NPS) account of the individual under the pension scheme is allowed as deduction under sub-section (2) of section 80CCD. A new section 80CCD(1B) is introduced to provide for an additional deduction in respect of any amount up to Rs. 50,000/- for contributions made by any individual assessee under the NPS.

### **Exemptions Under IT Act**

#### **j. Income/loss from house property and other income to be considered for deduction of tax at source:**

Under the substituted sub-section (2B) of Section 192 of Income Tax Act, employer is allowed to consider and take into account loss incurred by an employee under the head "Income from house property on calculating and deducting tax at source from the employee's salary."

The loss from house property can either be from self-occupied property or let out property. The assessee claiming deduction under this section should clearly mention whether the house is self-occupied or let out. Particulars of income/loss under this Section, has to be intimated to DDO on plain statement which is reproduced at Annexure 'A'. In case of loss from house property, a statement showing computation of loss and the proof in support of deduction claimed under Section 24 of Income Tax Act is required to be enclosed on plain statement.

**Note :** Where a house has been acquired or constructed with borrowed capital and such acquisition or construction is completed within five years from the end of the financial year in which capital was borrowed (applicable from FY 2003-04 and subsequent years), then interest payable not exceeding Rs.2,00,000/- shall be deducted from the taxable income.

### **k. Exemption Under Section 80 EE**

An additional benefit up to Rs. 1,50,000/- on interest payment is available under this section to first time home buyers in addition to deduction under Sec 24 of Rs. 2,00,000/-, subject to fulfillment of following conditions:

- i. Value of the house should be Rs.50 lakhs or less.
- ii. Loan taken for the house must be Rs.35 lakhs or less.
- iii. The loan must be sanctioned by the Financial Institution or a Housing Finance Company.
- iv. The assessee does not own any residential house property on the date of sanction of loan.
- v. The loan must be sanctioned between 01 Apr 2016 to 31 Mar 2017.

## **I. Exemption Under Section 80 EEA**

An additional benefit up to Rs. 1,50,000/- on interest payment is available under this section to first time home buyers in addition to deduction under Sec 24 of Rs. 2,00,000/-, subject to fulfillment of following conditions:

- i. The loan has been sanctioned by the financial institution during the financial year 2019 - 2020 i.e. from 01 April 2019 and ending on 31 Mar 2020.
- ii. The stamp duty value of residential house property does not exceed Rs. 45 lakhs.
- iii. The assessee does not own any residential house property on the date of sanction of loan.
- iv.
  - a. The carpet area of the residential unit comprised in the housing project does not exceed:
    - (aa) 60 sq. mtrs., where such project is located within the metropolitan cities of Bengaluru, Chennai, Delhi National Capital Region(limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai(Whole of Mumbai Metropolitan Region);  
or  
(ab) 90 sqr. mtrs., where such project is located in any other place.
  - b. If the project is on a plot of land measuring not less than

## **Handbook on Pay & Allowances - 2023**

(ba) 1000 sq. mtrs., where such project is located within the metropolitan cities of Bengaluru, Chennai, Delhi National Capital Region(limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai(Whole of Mumbai Metropolitan Region);

or

(bb) 2000 sq. mtrs., where such project is located in any other place.

- c. the project is the only housing project on the plot of land as specified in iv(b).

### **m. Rebate on Income Tax/Exemptions from levy of Income Tax**

<b>Sl.No.</b>	<b>Items</b>	<b>Authority</b>
1.	AGI Fund	AO 23/2002
2.	TAGI Scheme	Para 53 to SAO 11/S/86
3.	Gallantry Awards	Under clause (XXII) of Sn 4 (3) of IT Act 1992 & AO 46/79
4.	Mess, Band & Wine fund subscription	Rule 24 iii FR Part II
5.	KMA/Outfit Allowance (subsumed in Dress Allowance)	U/S 16 ii of IT Act 6
6.	Encashment of leave on retirement	Sub-Clause (I) of Clause (10AA) of Section 10 CBDT Circular No.757 dated 20 Oct 1997
7.	Death-Cum-retirement Gratuity	Under clause (10) of Sn 10 CBDT Circular No.757 dated 20 Oct 1997
8.	Payment of commutation of pension	Sub-Clause (I) of clause (10A) of Sn 10 CBDT Circular No.757 dated 20 Oct 1997
9.	Sum received under	Para 5:2 (7) to CBDT Circular No.757

## Income Tax

	Life Insurance Policies including Bonus	F.No.275/192/97-IT (b) dated 20 Oct 1997
10.	Payment from Provident fund and any other Provident Fund set up by the Central Government	Para 5.2 (8) to CBDT Circular No.757 F.No.275/192/97 IT (b) dated 20 Oct 1997
11.	Special Compensatory Allowance (renamed as Tough Location Allowance)	U/S 10 (7) of IT Act 61 & AO 4/85
12.	Any Special Compensatory Allowance in the nature of Composite Hill Compensation allowance, High Altitude Allowance, Uncongenial Climate Allowance, Snow Bound Area Allowance and Avalanche Allowance	Sub-clause ii of clause (14) of Section 10 of IT Act 61
13.	Reimbursement of medical expenses subject to certain limit	Central Board of Revenue, New Delhi memo No.DDIS No.26 (26). IT/46 dated 07 Jan 1947
14.	Siachen Allowance	Section 10 of IT Act 61
15.	CEA	-do-
16.	Hostel Subsidy Limited to 2 children	-do-
17.	Bhutan Compensatory Allowance	Para 2 U/S 10(7) of IT Act 61
18.	CFAA, CMFAA and SCCIA	U/S 10 (14) of IT Act 61

## **Handbook on Pay & Allowances - 2023**

19.	Training Incentive to faculty members of Defence Institute of Quality Assurance	U/S 10 (14) (1) of IT Act 61
20.	Foreign Allowance or perquisite paid or allowed as such outside India to a citizen of India for rendering service outside India	U/S 10 (7) of IT Act 61
21.	Transport Allowance for differently abled officers	CBDT Notification No.8/2018 dated 26 Dec 2018 - Explanatory Notes to Finance Act 2018
22.	CGEGI Scheme	Para 102 GoI, MoF (D & E) OM No.F-15(3)/78-WF dated 31 Oct 1980

### **Annexure 'E'**

#### **Declaration of Savings**

**To be Given by Army Officer from April to September During the F.Y.**

#### **Details on Plain Statement**

#### **(See Rule 26 B)**

Form for sending particulars of income under section 192 (2B) for the year ending 31 Mar 20\_\_.

1. Name & address of the employee :
2. Permanent Account No. :
3. Residential Status :
4. Particulars of income under any head :  
of income other than "Salary" (not being a loss under any such head of other than the loss under the head "income

## Income Tax

from house property) received in the Financial Year.

- |  |     |
|--|-----|
| i. Income from house property (in case of loss enclose computation thereof)    | Rs. |
| ii. Profits and gains of business or profession                                | Rs. |
| iii. Capital gains   | Rs. |
| iv. Income from other sources  |     |
| aa. Dividends  | Rs. |
| ab. Interest   | Rs. |
| ac. Other income (specify)   | Rs. |
| TOTAL  | Rs. |
| 5. Aggregate of sub-items ( i - iv) of item 4                                  |     |
| 6. Tax deducted at source<br>(enclosed certificate (s) issued under Sec.20(3)) | Rs. |

Place :

Date :    Signature of the officer  
    Rank :  
    Name :  
    Personal No :  
    CDA(O) A/c No :

### Verification

I \_\_\_\_\_ do hereby declare that the imformation given above is true to the best of my knowledge and belief. Verified today, the \_\_\_\_\_ date of \_\_\_\_\_ 202.. .

Place\_\_\_\_\_

Date\_\_\_\_\_

Signature of the officer

## **Handbook on Pay & Allowances - 2023**

### **MISCELLANEOUS**

Return of Income should invariably be filled-in properly mentioning specific figures and not in an informal way - i.e. "As per PCDA(O)" etc.

Claims made in the return should invariably be supported by documentary evidence. For example, in respect of income from house property, receipts for payment of interest on loans, municipal taxes, proof in support of loans raised etc. should be supported by respective receipts.

CDA(O) Account Number and PAN should be mentioned on IT Return and other correspondence, without which, it is not possible to correlate the matter with the file.

The figures of salary and tax deducted at source adopted in the assessment order are based on the salary statement furnished by the PCDA(O). Therefore, in case of any variation, concerned officer of the PCDA(O) has to be contacted. It is of no use writing to Income - Tax Officer.

In case of retirement, the officers are required to contact the Public Relation Officer of the area where they are going to be settled and ascertain the exact address of the Income-tax Officer having jurisdiction over his case and intimate the same to GHQ, ITO/ Concerned ITO immediately so that the case/records can be transferred to the concerned ITO without delay.



## **25. Army Group Insurance Scheme**

Army Group Insurance was introduced w.e.f. 01 Jan 1976. The scheme is totally departmental and run by the Army Group Insurance Directorate at IHQ of MoD (Army). AGIF Subscription is mandatory and recovered in advance from the pay and allowances of army officers by PCDA (O) and transferred to AGI Fund every month. Rate of subscription will be as approved by the board of governors of AGIF from time to time.

### **Objects**

- To provide Insurance benefits speedily to the families of those Army personnel who may die while in service.
- To provide lump sum maturity/terminal benefits at the time of retirement/ release.
- To provide disability cover to entitled serving Army officers depending on their percentage of disability, if their contractual period of service is cut short.
- To provide Extended Insurance cover to members up to a specified period and amount after retirement.
- To provide special insurance cover to personnel of Army Aviation Corps and Infantry Medium Machine Gunners employed on flying duties.
- To provide any other benefits/assistance as may be decided by the Management from time to time.

### **Eligibility**

The scheme covers the following categories of officers:

- All serving officers, MNS officers, Short Service/ Regimental/ Special Commissioned officers, Special List and Women Commissioned officers and
- Re-employed officers.
- DSC personnel.

## **Handbook on Pay & Allowances - 2023**

- Cadets/Lady Cadets at IMA/OTA/CME/MCTE/MCEME who are in receipt of monthly stipend.
- Cadets at IMA/NDA/CME/MCTE/MCEME and other Training Institutions who are not in receipt of stipend will be provided only insurance cover.
- Personnel of Army Aviation Corps and Infantry MMG Gunners when employed on flying duties.

**Medical officers transferred to other Services :** Medical officers on transfer from one service to another will continue to remain members of the Group Insurance Scheme which they had initially joined. They are to pay monthly subscription by bank order direct to their Group Insurance Scheme. The onus of remitting the subscription in time will rest with the officers. Payment of subscription directly by officer will be a pre-requisite for becoming eligible for insurance cover. The officers, if they so desire, can remit the subscription in advance on an annual/six monthly or quarterly basis.

However, the Scheme does not cover:

- Reservists
- NCC personnel: Covered by a separate scheme, as per eligibility
- Personnel on deputation to the Army
- Deserters
- TA Personnel: Covered by a separate scheme, as per eligibility
- Foreign Cadets undergoing training at various Training Institutions

**Auth.:** AO 23/2002.

Subscription is recovered in advance from the pay and allowances of officers. Recovery of AGIF subscription will be continued even in the case of IRLA is closed with debit balance. In such a case, the amount of debit balance to the extent recovery of AGIF subscription is a cause for that particular period, will be reimbursed by the AGI Dte. This is done by deduction of the amount of debit balance from the total remittance made to AGI Dte duly furnishing relevant details.

## **Army Group Insurance Scheme**

**Auth.:** Para 22 & Para 25 (renumbered as para 24) of SAO 5/S/78 and CGDA letter No. AT/I/14500/ AG/(PC-XI) dated 20 Sep 1989.

### **Termination**

The above assurance on life will terminate on the retirement/release or when ceased to be member due to any cause.

### **Exemption from IT**

1. Deductions made from Pay and allowances as premium contribution towards AGI Fund.
2. Lump sum benefits (Maturity value) given on retirement to the officers/insurance (death) benefits given to the families/NoKs of deceased will be treated at par with insurance amount from LIC/PLI for Income Tax rebate purpose.

### **Claims on Retirement**

Accumulated sum will vary according to duration of period a member has paid to the fund and will become payable on retirement/release. Commencing from December 1988, the last four months premium is recovered in advance in one lump sum from IRLA, four months prior to the release /retirement of the officer. The claims are to be preferred in the prescribed form six months prior to the date of retirement/release and the same is required to be forwarded to AGI Directorate through PCDA(O) Pune for verification of the deductions made during the service.

**Auth.:** AO 23/2002 and AGI Dte letter No. A/56271/121 AG/Ins (Coord) dated 21 Oct 1988.

### **Recovery from officers on deputation**

W.e.f. Dec 1977, the recoveries from officers on deputation including those posted to Embassies/High Commissions abroad will be made by PCDA(O). For further details, AO 23/2002 may be referred.

**Auth.:** CGDA letter No. 14500/AT-P/PC-VI dated 18 Aug 1977.

### **AGIF for TA Personnel**

Applicable to non-departmental units of TA w.e.f. 09 Jan 1984 and

## **Handbook on Pay & Allowances - 2023**

for departmental units w.e.f. 09 Oct 1985.

### **Main Objects**

- To provide speedy financial assistance to the families of those TA Personnel who die while in service.
- To provide lump sum terminal (maturity) benefits at the time of retirement or release from the TA.
- To provide any other benefits or assistance as may be decided by the Board of Governors from time to time.

### **Eligibility**

TAGIS covers all serving officers. TAGIS does not cover TA officers who join the Officers' Training Institution for courses for grant of commission in the regular Army and recruits under training.

### **Cessation of Membership**

The membership of the TAGIS would cease immediately when an individual leaves the service due to any reason.

### **Rates of Deduction and Insurance Benefits w.e.f. 01 April 2021**

**Commissioned Officers :** Yearly Premium Rs. 48,000/- and Insurance Benefits Rs. 50 lakhs.

**Auth.:** AGIF New Delhi letter No. A/56271/R/AG/Ins(Coord) dated 3<sup>rd</sup> Sept. 2020.

The above assurance of life will terminate on retirement or release or when ceases to be a member of the scheme due to any cause or when a premium has not been paid.

### **Deduction**

The premium will be deducted at source annually in advance.

For further details, SAO 11/S/86 and SAO 23/2002 may be referred.

### **Group Insurance Scheme for NCC Permanent Commissioned officers**

The NCC Whole Time officers granted permanent commission who have opted to come under CGEGIS 1980 would be required to

## **Army Group Insurance Scheme**

subscribe Rs.120/- p.m. from his salary. Insurance cover is Rs. 1.2 lakh.

NCC Whole Time PC officers who are members of the Central Govt Employees Group Insurance Scheme 1980 will after retirement apply for payment of accumulation in their savings fund on Form No. 4 in duplicate. DGNCC on receipt of the Form No. 4 will issue necessary sanction as per the provisions of the scheme to the concerned PCsDA. In death cases, payment of insurance amount will be made to NOK as per nomination on receipt of Form No. 5 and Form No. 6 (in duplicate) from the DGNCC. For further details, please refer to DGNCC letter No. 5438/Group Insurance Claims/DGNCC/MS(b) dated 31 Dec 1983.

**Loans and Advances from AGI Fund - Conveyance Advance (MCA)/Personal Computer Advance (PCA)/House Building Advance (HBA)**

Grant of Conveyance Advance for purchase of Motor Car/ Motor Cycle/ Scooter/ Moped, Personal Computer and House Building Advance (HBA) directly by AGIF Dte to its members, including TA officers, has been introduced from 01 Jan 1996 and 01 Oct 1998 respectively. As per Govt orders, the recovery of installments of the loan will be made from the officers' pay and allowances on monthly basis and the same will be remitted to AGI Fund.

A copy of sanction letter will be sent by the AGIF Dte indicating the total amount of loan sanctioned, number of installments of recovery, amount of each installment, interest rate and the month from which the recovery has to be commenced.

O/o the PCDA(O) will recover the monthly installment and interest, subject to availability of sufficient amount to the credit of the officers IRLA and further remit the same to AGIF Dte during the preceding month. In case the IRLA is running in debit balance, the onus of payment of installment lies with the officer himself.

Outstanding amount of HBA advanced from AGIF and interest thereon can be recovered from DCRG and encashment at the time of retirement/release/ death of officer, if survival/death benefits are not sufficient to liquidate the outstanding amount. In all such cases, AGIF Dte will intimate to PCDA (O), the details of officers who's AGIF assets

## **Handbook on Pay & Allowances - 2023**

are not adequate to liquidate the AGIF loan.

Refunds, if any, due to officers on account of excess/ incorrect recoveries will be made by AGIF directly and not through IRLA by PCDA(O).

**Auth.:** GoI, MoD letter No. PC A/56271/68/AG/Ins(Coord)/2193 /D (P/S) dated 23 Nov 1995 and No. 24(1)/ 98/ D(Pay/ Services) dated 18 Jun 1998.

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## **Armed Forces Medical Services Officers' Fund**

### **26. Armed Forces Medical Services Officers' Fund**

Subscription to AFMSO Fund from officers of the AMC & ADC will be recovered by PCDA(O) through the IRLA for December every year and paid to the Honorary Secretary and Treasurer of the Fund.

#### **a. Medical / Dental officers**

The rate has been revised to Rs. 1,500/- for yearly subscription from 01 Jan 2017 for Lt to Lt Gen of Army Medical Corps & Army Dental Corps officers.

#### **b. Non-Technical officers**

The rate has been revised to Rs. 1,100/- for yearly subscription from 01 Jan 2017 for all Non-Technical medical officers

**Auth.:** GoI, MoD, DGAFMS letter No.3501/DGAFMS/DG/IC dated 17 Sep 1992 and Honorary Secretary AFMSO Fund Letter No. 3743/GEN/AFMS(O) dated 15 Nov 1986, DGAFMS letter No. 43419/AFMS(O)/Fund/DG-1C dated 26 Feb 2018.



## **27. Deposit Linked Insurance Scheme**

When a DSOP Fund subscriber dies in service, the person receiving the fund will be paid an additional amount not exceeding Rs.60,000/- subject to the following conditions:

1. The subscriber had put in at least five years service.
2. The balance at the credit of such subscriber had not at any time during the three years preceding the month of death fallen below the limit of:
  - a. Rs.25,000/- in case of a subscriber holding the rank of Major and above.
  - b. Rs.15,000/- in case of a subscriber holding the rank of Lt or Capt.

The additional amount shall be equal to the average balance in the account during the period of 36 months preceding the month of death subject to maximum of Rs.60,000/-. The maximum limit is to be applied after arriving at the average of 36 months and not at every stage.

The balance of March every year will be inclusive of interest for the year. The balance of the last month of the three year period will include the interest up to that month.

DLI is also admissible in cases of death during the last 3 months of service during which no subscription is recovered.

**Note :** Amount of DLI can be attached by court of law. Govt dues can be recoverable.

**Auth.:** CGDA Circular No. A/11/0100 dated 12 Dec 1975 and GoI, MoD letter No. A/55018/AG/PS3(C)/1250/D(Pay/Services) dated 21 Jun 1999.



## **Reimbursement Of Medical Charges For Outpatient Treatment**

### **28. Reimbursement Of Medical Charges For Outpatient Treatment**

Officers and their families are entitled to free out-patient treatment at a Military Hospital. If they are posted at stations where military medical facilities are not available and where no military hospital is located in the adjoining town or cantonment, they will be entitled to avail themselves of facilities for medical treatment as out-patients from the local civil hospital/ dispensary. Reimbursement of expenditure incurred on purchase of medicines will be claimed from PCDA(O) on contingent bill duly countersigned by ADMS and supported by receipts and certificates of authorised medical attendants.

At stations where no military Medical Officer is available, Civil Surgeon or his assistant will be considered as authorised medical attendant.

**Note 1:** Facilities for medical treatment of families as out-patients, from the local Civil Hospital/Dispensary may be availed of irrespective of whether the head of the family is posted in particular station or not and reimbursement of expenditure incurred thereof will be admissible.

**Auth.:** GoI, MoD letter No.5683/DGAFMS/DG-3A/4059/D(Med) dated 24 Aug 1977 and AO 163/77, 32/81 & 38/84.

2. Dental treatment taken in private hospital is not reimbursable. Para 357 of RMSAF refers.
3. The cost of medicines purchased in a station where military hospital/facility is available is not reimbursable.

**Bills in respect of treatment taken as indoor patients are dealt with by the Regional PCsDA/CsDA in whose audit jurisdiction the service hospital nearest to the civil hospital in which treatment is taken is situated.**

**Bills in respect of treatment taken as outpatients will be dealt with by PCDA (O).**

## **Handbook on Pay & Allowances - 2023**

**Auth.:** AO 32/81, Rule 55 of FR Part II and CGDA letter No.AT/IV/4807/VII dated 28 Dec 1998.

### **Grant of Medical Advance**

Army officers including their dependents are authorised 90% medical advance for emergency/elective specialised treatment, in recognised civil hospital/institutions as approved by Ministry of Health and Family Welfare from time to time.

The advance will be paid by Area Accounts Officer/Regional PCDA in whose audit jurisdiction the service hospital is located. When the nearest service hospital happens to be Naval or an Air Force Hospital, the adjustment claim will be submitted to PCDA(N) Mumbai or PCDA(AF) Dehradun.

Payment will be made to the hospital directly on the basis of application for advance from the individual received through CO/OC unit/hospital with recommendations of CO/OC Hospital and sanction of DGMS. The sanction should specify the person to whom the amount is to be paid. Amount of advance will be restricted to 90 % of the package/CGHS approved rates.

After completion of 3 months from the date of payment of advance, the outstanding demand will be intimated to PCDA(O) for noting the demand in IRLA and for watching the clearance from the office who paid the advance.

PCDA(O) will affect recovery only after obtaining confirmation regarding non-adjustment of advance from AAO/Regional PCDA/CDA concerned. In case of retirement, PCDA(O) will hold back the amount from the individual's IRLA to liquidate the entire advance. Balance, if any, will be adjusted against retirement benefits, DCRG and leave encashment.



## **29. Retirement Benefits**

### **Retirement Benefits on Superannuation**

Matters relating to grant of pension and payment of commutation value of pension are dealt with by PCDA (Pensions), Allahabad.

#### **Responsibility of PCDA(O) is confined to following items of work:**

1. Encashment of Leave.
2. Verification of the recovery of AGIF subscription.
3. Finalisation of DSOP Fund account and final payment of the accumulated credit standing in DSOP Fund account together with the accrued interest.
4. Pension claim initiated by AG's branch of IHQ on SPARSII Portal w.e.f. 1.9.2021.

#### **1. Payment of Encashment of Leave- requirement of PCDA(O)**

Notification of the Part II order for encashment of leave containing the total accumulated annual leave giving year wise break-up of accumulation standing to the credit of the officer will be done by the last unit where the officer served at the time of retirement/ release. This Part II order should be published only on or after the date of retirement/release as per Documentation Procedure for Publication of Part II Orders (Officers) and AO 22/02 as amended vide AO 6/04.

Leave Encashment payment will be equal to Basic Pay + NPA, if any, + DA thereon on the date of retirement/release.

Formula for Calculation of Encashment of Leave prior to 7<sup>th</sup> CPC Orders:

[Basic Pay + Dearness Allowance + NPA (if any)]/30 days x No. of days of total accumulation of Annual leave subject to a maximum of 300 days.

As per 7th CPC orders, the term 'Basic Pay' means pay drawn in the appropriate cell of the Level as specified in Pay Matrix.

**Auth.: GoI, MoD letter No. 4(10)/2017/D(Med) dated 28 Sept 2017.**

## **Handbook on Pay & Allowances - 2023**

### **2. Verification of the recovery of AGIF subscription**

Every officer should submit the form prescribed in Appendix 'G' of AO 23/02 duly completed six months before the actual date of retirement so as to enable PCDA(O) for verification of the correctness of the recovery and transmission of the same to AGIF Directorate, New Delhi for making the final payment to the officer.

### **3. Finalisation of DSOP Fund account and final payment of the accumulated credit standing in DSOP Fund account together with the accrued interest**

In expediting the speedy settlement of DSOP Fund account on retirement/release, the following procedure will be followed:

- a. Subscription to DSOP Fund will be stopped compulsorily during the last three months service of superannuation/release.
- b. Tender memo will be issued in advance to enable the officer to submit a contingent bill for authorising final payment.
- c. The payment due on the 1st of the month following retirement/release, will be released to officers nominated bankers well in advance, only on receipt of the contingent bill.

**Auth.:** GoI, MoD letter No. B/35612/AG/PS3(c)/ 1020/D(Pay/ Services) dated 04 Mar 1986.

### **4. Pension claim initiated by AG's branch of IHQ on SPARSII Portal w.e.f. 1.9.2021.**

Pension is being generated through SPARSH system. The details of the same are available at chapter 37.



## Terminal Benefits for Officers granted Short Service Commission

### 30. Terminal Benefits for Officers granted Short Service Commission

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Short Service Commissioned officers on their release after completing the period of service are entitled to the following benefits:

1. Encashment of leave
  2. Payment of savings benefit from AGIF
  3. Final payment of accumulated credit standing in DSOP Fund account together with the accrued interest
  4. Terminal Gratuity
  5. Pay and allowances for the Terminal leave
- 1. Payment of Encashment of Leave -Requirement of PCDA(O)**

SSC officers are entitled for Annual Leave encashment up to the maximum limit of 300 days, (with the introduction of encashment of accumulated leave without linkage to service period w.e.f. 01 Jan 2006.) existing benefits of Terminal Leave will remain unaffected and SSC officer on release will continue to be granted in kind the Terminal leave as follows:

- a. Full or balance of Annual Leave for the year of release
- b. 28 days Terminal Leave.

It means that accumulation of Annual leave for encashment during the last year of engagement will not be permissible.

Benefit of encashment of leave to SSC officers will be admissible either at the end of tenure of SSC as also after the second tenure, where this occurs after a break, such that the overall limit of 300 days during the entire service is not exceeded.

**Auth.:** GoI, MoD letter No. B/33931/AG/PS-2(b)/1908/D(AG) dated 12 Apr 2010 and No. B/33931/AG/PS-2(b)/ 2890/ D(AG) dated 18 July 2011.

Notification of the Part II order for encashment of leave

## **Handbook on Pay & Allowances - 2023**

containing the total accumulated annual leave giving the year wise break-up of accumulation will require to be published after the expiry of the contractual period of Short Service Commission by the unit where the officer served at the time of release.

### **2. Payment of saving benefits from AGIF**

To enable PCDA(O) to verify and intimate to AGIF Dte as to the correctness of the recovery of AGIF subscription, the form prescribed in Appendix 'G' of AO 23/02 should be forwarded to PCDA(O) six months before the date of release from Army service.

### **3. Final Payment of accumulated credit in DSOP Fund together with interest**

On receipt of the order notifying the release of the officer from Army service, immediate action will be taken by PCDA(O) for the final payment of accumulated credit in DSOP fund together with interest to the officers.

### **4. Terminal Gratuity**

Contingent bill duly countersigned will be forwarded to PCDA (O) for payment. The requirement of obtaining satisfactory service certificate from MS Branch has been dispensed with. However, while issuing Release Order, IHQ of MoD (Army)/DGAFMS shall invariably indicate whether or not any disciplinary, quasi-judicial, judicial proceedings are pending against the individual. The payment of Terminal Gratuity is subject to pre-audit by Statutory Audit Authorities.

**Auth.: AI 6/S/65 &GoI, MoD letter No. 1(5)/87/ D(Pensions/ Services) dated 30 Oct 1987.**

As per 7th CPC orders on pensionary benefits, the reckonable emoluments would be pay in the requisite Level of the Pay Matrix, Military Service Pay, Non Practicing Allowance, if any, last drawn by the officer and DA admissible thereon on the date of retirement/Release. The maximum limit of Terminal Gratuity admissible shall be Rs. 20 Lakhs. This ceiling on the Terminal Gratuity shall increase by 25% whenever Dearness Allowance rises by 50% of the Basic Pay. These orders are effective from 01 Jan 2016.

## **Terminal Benefits for Officers granted Short Service Commission**

**Auth.:** GoI, MoD letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017.

In calculating the length of qualifying service, fraction of a year equal to three months and above but less than six months shall be treated as a completed half year and reckoned as qualifying service. This will, however, not be applicable for computing minimum qualifying service for pension.

**Auth.:** Note 4 below Para 5.2 of GoI, MoD letterNo. 17(4)/ 2008(2)/ D(Pen/Pol) dated 12 Nov 2008.

### **Clarification issued on the subject:**

Whether TG is admissible to SSC officer in case the officer has availed EOL during the contractual period of service.	Terminal Gratuity is admissible to a SSC (officer) in case the officer has been granted EOL on Medical grounds or due to his inability to join / rejoin duty on account of civil commotion; or for processing higher scientific and technical studies and the appointing authority at the time of granting such leave, allow the period of leave to count as qualifying service be treated as qualifying service for grant of Terminal Gratuity.
Whether TG is admissible for the entire period of service or for initial contractual period only in case officer completes initial and gets further extension but fails to complete the extended period of service.	TG is admissible for entire period of service on termination of his service irrespective of the fact that the officer has completed his extension period of contract or not, after he completes his initial period of five years.

## **Handbook on Pay & Allowances - 2023**

Whether TG is admissible in case the officer initially granted 5 years of term but opts for revised terms of 10 years and complete the 5 years period but fails to complete 10 years period of contract.	TG is admissible on termination of service irrespective of the fact that the officer has completed his extension period of contract or not, after he completes initial period of 5 years.
--	---

Terminal Gratuity is admissible to Short Service Commissioned officers after completion of second tenure also, restricting the amount of Terminal Gratuity to Rs. 20 Lakhs (Rs.10 lakhs prior to issue of 7th CPC orders) for both the tenures together i.e. maximum amount admissible on account of Terminal Gratuity .

**Auth.:** CGDA letter No. AT/5635/AT-P/Vol XXXVIII dated 22 July 2016.

As Short Service Commissioned officers are not physically present in service during Annual Leave/Terminal Leave at the time of completion of contractual period of SSC, benefit of increment cannot be granted to them. As such, emoluments for calculation of Terminal Gratuity will be the pay drawn on the date of release (tenure expiry) of the officer and not on the basis of emoluments on the date of expiry of Annual Leave / Terminal Leave.

**Auth.:** ADGPS, AG's Br, AHQrs letter No. B/33923/AG/PS-2(b) dated 15 June 2012 and CGDA letter No. AT/I/1107/VII dated 12 Apr 2013.

### **5. Admissibility of Pay and Allowances during Terminal Leave**

Officers granted Short Service commissioned for an initial period of 3 years or more will, on the termination of their engagement be entitled to 28 days leave on full pay in addition to the annual leave or the balance thereof which they may be entitled in the year in which their engagement terminates. Rule 51 of Leave Rules for the Services Vol. I - Army refers.

Where an officer takes up employment during Terminal leave, his leave allowance will be restricted to the furlough rates of pay. Dearness

## **Terminal Benefits for Officers granted Short Service Commission**

Allowance will not, however, be payable on the furlough rates so admissible. Where an officer does not take up any employment during Terminal Leave, he will be entitled to leave allowance at full rates, on submission of Non Employment (for other than AMC/ADC/RVC officers) or Non Practicing (for AMC/ADC/RVC officers) Certificate.

As per 7th CPC orders, Leave Allowance will be equal to pay in the requisite Level of Pay Matrix appropriate to the rank held by the officer and Dearness Allowance at the time of release.

To enable PCDA(O) to release the leave allowance due for the Terminal leave, the officer should intimate whether he/she is employed during the Terminal leave period or not. In case an officer is not employed during the Terminal leave, he will forward the non-employment certificate duly signed by him/her along with Part-II Order notifying occurrence code as TERLEV to PCDA (O) on completion. Medical officers will forward in addition, certificate that they were not-practicing during Terminal leave period.

A Short Service Commissioned officer stands released from service before commencement of Terminal Leave. Even though the officer stands released, the officer will be SOS from unit/Estdt w.e.f. the date following his completion of Terminal Leave or combination of Annual Leave and/or Terminal Leave.

As Short Service Commissioned officers are not physically present in service during Annual Leave /Terminal Leave at the time of completion of contractual period of SSC, benefit of increment cannot be granted to them.

**Auth.: ADGPS, AG's Br, IHQ of MoD (Army) letter No. B/33923 /AG/PS-2(b) dated 15 June 2012 and CGDA letter No. AT/I/1107/VII dated 12 Apr 2013.**

### **APPENDIX 'G'**

(Refer to AO 23/02)

(To be initiated six months prior to retirement)

#### **In Triplicate**

(Form should be typed on both sides and reach AGIF four months prior to retirement)

## **Handbook on Pay & Allowances - 2023**

### **AGI CLAIM- MATURITY AND APPLICATION FOR EXTENDED ARMY GROUP INSURANCE SCHEME**

#### **For AGI USE ONLY**

1. Personal No.....  
(IC, SS, MR, MS, SL, SCO,
2. JC/Army No.....  
(SL, RC, SCO, NTR officers,  
Cadets and JCOs will indicate  
Army No./ JC No. also).
3. Rank& Name.....
4. Regiment/Corps.....
5. Unit last served with address ...
6. CDA(O) A/c No.  
(Officers only)...
7. Date of :  
(a) Birth .....(b) Enrolment/Commission....  
(c) Retirement/Release/Medical  
Grounds/Discipline.....  
(d) SOS.....  
(e) Re-emp. from.....to.....
8. AGI Membership Period      From...To.....      Years/Months  
(a) As OR  
(b) As JCO  
(c) As Gentleman Cadet  
    (From the date of receipt of monthly stipend)  
(d) As Officer  
(e) On Deputation and Amount paid  
(f) As AOP/Inf MMG Gunner on Flying Duty\*  
(In case premium is paid direct to AGIF, deposit receipts should  
be attached)
9. Bankers  
Name ..... Branch.....  
Bank Code No..... Account No.....  
Address .....

## Terminal Benefits for Officers granted Short Service Commission

- ..... .State .....Pin .....Tele No.....  
(To avoid delay, please do NOT change this bank account until you have received amount from AGIF)
10. Treasury/Bank through which individual will draw his pension.
11. Address after retirement for correspondence :  
(Change to be intimated)  
S/O (Father's name).....  
Address .....State .....(Pin.....)  
Telephone No.....  
Permanent Address .....
- State ..... .Pin.....Tele No. and Nearest Contact of Tele No. ....
12. Loans
- | <b>Date of Loan</b>         | <b>Amount Taken</b> | <b>Amount Refunded</b> | <b>Amount Balance</b> | <b>Remarks</b> |
|-----------------------------|---------------------|------------------------|-----------------------|----------------|
| (a) HDFC                    |                     |                        |                       |                |
| (b) HBA (AGI)               |                     |                        |                       |                |
| (c) Conveyance Advance(AGI) |                     |                        |                       |                |
| (d) Computer Advance (AGI)  |                     |                        |                       |                |
| (e) Any other loan          |                     |                        |                       |                |
13. Family Details: Name Age  
(a) Father.....Age.....  
(b) Mother ..... Age .....,  
(c) Wife/Husband..... Age .....,  
(d) Children  
    (i) Name.....Age.....Sex.....  
    (ii) Name..... Age..... Sex.....  
    (iii) Name..... Age..... Sex.....
14. Name, Relationship & Address of
- | <b>First Nominee</b> | <b>Contingent Nominee(s)</b> |
|----------------------|------------------------------|
| Name.....            |                              |
| Relationship.....    |                              |
| Address.....         |                              |
15. In case my discharge/retirement orders are cancelled, I undertake to refund the maturity benefits disbursed to me within 45 days; failing which I hereby undertake to pay penal

## **Handbook on Pay & Allowances - 2023**

- interest on the said amount at the rate of 12 % per annum is received back by AGIF.
16. Certified that the particulars given are correct and the claim for these benefits has NOT been submitted previously.
- .....

Countersigned by OC Unit	Signature of the individual
Signature	Date
Rank	(Office Seal)
Name	Received Payment
Date:	Re 1 Revenue Stamp
Signature.....	
No.....Rank.....	
Name.....	

**Note :** On completion, two copies will be forwarded to PCDA(O) Golibar Maidan, Pune-411001/PAO(OR) and one copy alongwith 3 copies of Passport size joint photographs with spouse and two copies of single photograph of first nominee will be forwarded to AGIF.

### **Part II**

(To be filled in by PCDA(O) Pune / PAO (OR))

Certified that sum of Rs. (Figures ..... .(Rs. in words.....)) has been deducted from the pay of Personal No. .... Rank.....Name.....for ..... the ..... period from .....to .....as monthly subscription towards AGIF.

### **Part - III**

Certified that the above data are correct as amended and authenticated.

Place:

(Office Seal)

(To be verified by DAAG MP 5 & 6 (MP Dte)/MPRS(O)/ Med Dte / SRO)

Date: Name.....



## Pension Orders Consequent On 7<sup>th</sup> CPC

### **31. Pension Orders Consequent On 7<sup>th</sup> CPC**

Seventh Pay Commission orders regarding revision of provisions regulating Pension/Gratuity/Commutation of Pension/Family Pension in respect of Army officers retiring or dying in harness on or after 01 Jan 2016 are laid down in GoI, MoD, Dept of Ex-Servicemen Welfare letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017.

Salient Features of Govt letter dated 04 Sept 2017 are furnished only for the general information of officers since the matters relating to pension are dealt with by PCDA(P), Allahabad.

- A. These provisions shall apply to Army officers including MNS and TA officers, who retired/discharged/released/invaluated out or died in harness on or after 01 Jan 2016.**
- B. Where Pension/Family Pension/Death Gratuity/Retirement Gratuity/Commutted Value of Pension or Pensionary awards under casualty Pensionary awards has already been sanctioned provisionally, or otherwise, in cases of retirement/death occurring on or after 01 Jan 2016, the same shall be revised in terms of these orders. In cases where pension has been finally sanctioned under the pre-revised orders and if it happens to be more beneficial than the pension becoming due under these orders, the pension already sanctioned shall not be revised to the disadvantage of pensioner.**

#### **C. Reckonable Emoluments:**

- i. Reckonable Emoluments for the purpose of calculating various pensionary benefits other than various kinds of Gratuities shall consist of Pay in the Pay Matrix, MSP and NPA, if any, last drawn by the officer.(Refer Army Officers' Pay Rules 2017)
- ii. Reckonable Emoluments for the purpose of calculating Gratuity shall consist of pay in the Pay Matrix, MSP, NPA, if any, last drawn by the officer and Dearness Allowance admissible on the date of retirement/ discharge/invaluated out/ death, etc.
- iii. Reckonable Emoluments for those who opted to continue to draw pay in the pre-revised scale of pay as per Sixth Pay

## **Handbook on Pay & Allowances - 2023**

Commission:

- a. Officers who have elected to continue to draw pay in the pre-revised scale of pay and have retired/discharged/invalided out of service on or after 01 Jan 2016, their pension and gratuity, as applicable, shall be calculated under the rules in force immediately before coming into effect of these orders. The term 'Reckonable Emoluments' for the purpose of pensionary benefits shall be the same as defined at Para 3.1 of GoI, MoD letter No. 17(4)/2008(2)/D (Pen/Pol) dated 12 Nov 2008 and shall also include Dearness Allowance notified under Sixth CPC Pay structure.
- b. The maximum limit of gratuity i.e. retiring/ retirement/ service/ invalid/special/terminal/death gratuity shall be Rs. 10,00,000/- (Para 8 of GoI, MoD letter dated 12 Nov 2008 ibid) as the officer has elected to continue to draw pay in pre-revised scale.
- c. Family Pension shall also be allowed in accordance with orders applicable prior to the issue of these orders.
- iv. Reckonable Emoluments for the officers, who have opted for revised pay structure of 7<sup>th</sup> CPC and have retired/discharged within 10 months from the date of coming over to the revised pay structure, will be calculated as follows:

<p>a. For the period during which pay is drawn in the revised pay structure</p> <p>b. For the period during which pay was drawn in the pre-revised pay scales</p>	<p>Pay drawn in the prescribed Pay Matrix, MSP and NPA, if any.</p> <p>Pay determined after applying multiplying factor of 2.57 to the sum of existing pay in the Pay Band, Grade Pay, MSP and NPA, if any, drawn during the relevant period.</p>
---	---

### **D. Qualifying Service for Pension :**

- i. The minimum period of qualifying service actually rendered and

## **Pension Orders Consequent On 7<sup>th</sup> CPC**

required for earning retiring pension will be 20 years. In the case of late entrants (i.e. an officer who is retired on reaching the prescribed age limit for compulsory retirement with at least 15 years commissioned service qualifying for pension but whose total service is less than 20 years), the minimum period of Qualifying Service actually rendered and required for earning retiring pension will continue to be 15 years. Para 5.1.1 of GoI, MoD letter dated 12 Nov 2008 refers.

- ii. The weightage to qualifying service for the purpose of computation of pension stands withdrawn. Para 5.1.3 of GoI, MoD letter dated 12 Nov 2008 refers.

### **E. Pension:**

There shall be no change in the provisions regulating the amount of pension including pension determined under casualty pensionary award.

- i. Linkage of full pension with 33 years of Qualifying Service is dispensed with w.e.f. 02 Sep 2008. The retiring pension of officers retiring/invalided out on or after 02 Sep 2008 will be calculated at 50% of emoluments last drawn or average of reckonable emoluments drawn during last 10 months, whichever is more beneficial.
- ii. The amount of pension shall be subject to a minimum of Rs. 9,000/- p.m. and the maximum pension would be i.e. Rs. 1,25,000/- p.m., 50% of highest pay Rs. 2,50,000/- p.m. in the Govt. w.e.f. 01 Jan 2016. However, the maximum ceiling shall be applicable only in case of service/retiring pension, service element of disability/liberalized disability/war injury pension and ordinary family pension. The said ceiling is not applicable in the cases of Disability/Liberalised Disability/War Injury element, being authorized under casualty pensionary award.
- iii. The quantum of additional pension/family pension available to the old pensioners/family pensioners shall continue to be as follows:

## **Handbook on Pay & Allowances - 2023**

<b>Age of Pensioner/Family Pensioner</b>	<b>Additional Quantum of Pension</b>
From 80 years to less than 85 years	20% of revised basic pension/ family pension
From 85 years to less than 90 years	30% of revised basic pension/ family pension
From 90 years to less than 95 years	40% of revised basic pension/ family pension
From 95 years to less than 100 years	50% of revised basic pension/ family pension
100 years or more	100% of revised basic pension/ family pension

**Auth.:** GoI, MoD letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017.

- iv. If the amount of any monthly pension/family pension admissible under the provisions of this letter works out to be less than Rs. 9,000/- p.m., it shall be stepped up to Rs. 9,000/-p.m. and authorised for payment at this rate.
- v. The pension/ family pension notified in terms of these orders from 01 Jan 2016 or thereafter, shall qualify for Dearness Relief sanctioned by the Govt from time to time in accordance with the relevant rules/instructions.

### **F. Gratuity:**

#### **i. Qualifying Service for Gratuity:**

##### **a. Qualifying Service for computation of all kinds of Gratuity:**

<b>Qualifying Service Reckonable for</b>		<b>Retiring/Service/ Invalid/ Terminal Gratuity</b>
<b>Retirement Gratuity</b>	<b>Death Gratuity</b>	
Actual qualifying	Actual qualifying	Actual qualifying service

## Pension Orders Consequent On 7<sup>th</sup> CPC

service plus a weightage of 5 years subject to the total qualifying service including weightage not exceeding 33 years	service plus a weightage of 5 years subject to the total qualifying service not exceeding 33 years. In case actual service is less than 5 years, no weightage will be given.	rendered
--	--	----------

**Auth.:** GoI, MoD letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017

### **NOTES:**

1. Qualifying Service would commence from the date of commission. In case the Short Service Commission is followed by Permanent Commission, the period during which an officer holds Short Service Commission on probation will reckon for the purposes of pensionary benefits.
2. In case of TA personnel, aggregate of qualifying embodied service shall count for service pension. Aggregate qualifying embodied service may be continuous or rendered in broken spells. For calculating the total embodied service, the breaks in embodied service due to disembodyment will be treated as condoned but the period of breaks itself will not be treated as qualifying service for pension.
3. Full pre-commissioned service rendered under the Central Govt whether in a civil department or in the Armed Forces, will be taken into account for working out the qualifying service for earning pensionary benefits subject to fulfillment of other conditions. This will also be counted for determining the minimum qualifying service.
4. In calculating the length of qualifying service, fraction of a year equal to three (3) months and above but less than six (6) months

## **Handbook on Pay & Allowances - 2023**

will be treated as a completed one half year and reckoned as qualifying service. This will, however, not be applicable for computing minimum qualifying service for pension.

5. All leave including study leave will count as qualifying service for pension, provided that service for at least a period specified by the Govt has been rendered from the date of return from the study leave last availed of. Any period of leave without pay shall not qualify unless specifically authorised by the Govt.

**Auth.:** Para 5.2 of GoI, MoD letter dated 12 Nov 2008 & notes thereby refers.

- ii. The maximum limit of all kinds of Gratuity i.e. retiring/retirement/service/invalid/special/terminal/death gratuity shall be Rs. 20 lakhs. This ceiling on gratuity shall be increased by 25% whenever the Dearness Allowance rises by 50% of the basic pay.

**Auth.:** GoI, MoD, Dept of Ex-Servicemen Welfare letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017.

### **iii. Death Gratuity:**

<b>Length of Qualifying Service</b>	<b>Rate of Death Gratuity</b>
Less than one year	2 times of monthly reckonable emoluments
One year or more but less than 5 years	6 times of monthly reckonable emoluments
5 years or more but less than 11 years	12 times of monthly reckonable emoluments
11 years or more but less than 20 years	20 times of monthly reckonable emoluments
20 years or more	Half month's reckonable emoluments for every six monthly period of qualifying service subject to a maximum of 33 times of emoluments.

## **Pension Orders Consequent On 7<sup>th</sup> CPC**

### **G. Commutation of Pension :**

- i. There shall be no change in the provisions relating to commutation values, the limit up to that the pension can be commuted or the period after which the commuted pension is to be restored.
- ii. The pensioners who have retired between 01 Jan 2016 and date of issue of orders for revised pay/pension based on the recommendations of the 7<sup>th</sup> CPC, shall have an option, in relaxation of provisions of relevant Pension Regulations, not to commute the pension which has become additionally commutable on retrospective revision of pay/pension on implementation of recommendations of the 7<sup>th</sup> CPC. Option form to be used for this purpose has been prescribed by the PCDA (P), Allahabad along with their implementation instructions.
- iii. The option may be invited only from those who want to commute their pension which has become additionally commutable as per Para (ii) above and no commutation shall be allowed as a default. In such cases, Pension Sanctioning Authorities (PSAs) will finalize the cases without waiting for option for commutation of additional pension and such option, if any, received later on (within four months from the date of issue of GoI, MoD, Deptt of Ex-Servicemen Welfare letter No. 17(02)/2016-D(Pen/Pol) dated 04 Sept 2017) may be processed separately for additional commutation. Option for additional commutation on the basis of revised pension once exercised would be final and in no case, it would be entertained at a later stage. IHQ of MoD(Army)/DGAFMS have been deputed as Nodal agencies to carry out such exercise with the respective PAOs for the speedy implementation of work and forward such cases to PSAs.

### **H. Ex-Gratia Lump Sum compensation in cases of Invalidment**

Ex-gratia lump sum compensation to officers who are boarded out of service on account of disability/war injury attributable to or

## **Handbook on Pay & Allowances - 2023**

aggravated by military service, shall be paid @ Rs. 20 lakh for 100% disability subject to provisions as stipulated in GoI, MoD letter No. 2(2)/2011/D(Pen/Policy) dated 26 Dec 2011. For disability/war injury less than 100% but not less than 20%, the amount of Ex-gratia compensation shall be proportionately reduced. No Ex-gratia compensation shall be payable for disability/war injury less than 20%. The proportionate compensation would be based on actual percentage of disability as certified by the Invaliding Medical Board, without applying broad banding provisions as contained in Para 7.2 of GoI, MoD letter No. 1(2)/97/D(Pen-C) dated 31 Jan 2001.

### **I. Family Pension**

- i. Subject to sub Para (ii) below, there shall be no change in the provisions regulating the amount of various kinds of family pension including family pension determined under casualty Pensionary awards and additional family pension applicable to old family pensioners.
- ii. The amount of all kind of family pension shall be subject to a minimum of Rs. 9,000/- p.m. The maximum amount of normal rate and enhanced rate of ordinary family pension shall be 30% and 50% respectively of highest pay in the Govt which is Rs. 2,50,000/- p.m. with effect from 01 Jan 2016. The maximum ceiling is, however, not applicable in the cases of special family/ liberalized family pension etc., applicable under casualty Pensionary awards.
- iii. The dependency criteria for the family pension shall continue to be the minimum family pension along with dearness relief thereon.

### **J. Broad-Banding of Percentage of Disability/War Injury on Discharge :**

- i. Where an Armed Forces personnel is discharged/retired under the circumstances mentioned in Para 4.1 of Ministries letter No. I(2)/97/D(Pen-C) dated 31 Jan 2001 with disability including cases covered under GoI, MoD letter No. 16(5)/ 2008/ D(Pen/ Policy) dated 29 Sept 2009 and the disability war injury has been

## **Pension Orders Consequent On 7<sup>th</sup> CPC**

accepted as 20% and more, the extent of disability or functional incapacity shall be determined in the manner prescribed in Para 7.2 of said letter dated 31 Jan 2001 for the purpose of computing disability / war injury.

- ii. Rates for calculation of disability where composite assessment is made due to existence of disability, as well as war injury shall be determined in terms of provisions contained in Para 3 (b) of Ministry's letter No. 16(02)/2015-D(Pen/Pol) dated 08 Aug 2016.

### **K. Constant Attendant Allowance**

Constant Attendant Allowance shall continue to be admissible under the conditions hitherto fore at the existing rate from 01 Jan 2016 to 30 June 2017. However, it shall be admissible at the uniform rate of Rs. 6,750/- p.m. irrespective of the rank w.e.f. 01 July 2017.

### **L. Grant of retiring pension of Maj Generals and Equivalents**

The retiring pension of Major Generals and equivalent shall not be less than the pension which would have been admissible to them as a Brigadier and equivalent, had he not been promoted to the higher rank.

The matter has been examined by the Ministry in consultation with MoD (Fin/Per) regarding this overriding condition and clarified that, while determining pension for lower rank of Brigadier, the officers pay as Brigadier shall be taken up to the age of retirement in the rank of Brigadier i.e. 56 years only due to the reason that if the officer shall not get promoted to the rank of Maj General, he shall retire on attaining the age of retirement prescribed for the rank of Brigadier.

**Auth.:** Para 7 of GoI, MoD letter No. 17(4)/2008(2)/D(Pen/Policy) dated 12 Nov 2008 and CGDA letter No. 5635/AT-P/Vol-XXXIX dated 21 June 2017.

## Handbook on Pay & Allowances - 2023

### Annexure I

#### Revised Table of Commutation Value for Pension w.e.f. 01 Jan 2006

Commutation Value for Pension of Re. 1 Per Annum

Age on next birthday	Commutation Value expressed as No. of year's purchase	Age on next birthday	Commutation Value expressed as No. of year's purchase	Age on next birthday	Commutation Value expressed as No. of year's purchase
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	9.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

[Basis: LIC (94-96) Ultimate Tables and 8.00% interest]

## **Pension Orders Consequent On 7<sup>th</sup> CPC**

### **Form of Option**

#### **Appendix - A**

(GoI, MoD letter No. 17(02)/2016/D(Pen/Pol) dated 04 Sept 2017 and PCDA(P), Allahabad letter No. G-1/M/01/ICO's/7th CPC/Vol.II/2017 dated 12 Sept 2017)

Form of option for commutation of Additional Pension for those commissioned officers who retired/discharged/Invalided out from service on or after 01 Jan 2016 and whose PPOs have been issued at pre-revised pension rates.

I Personal No.....Rank.....Name.....granted pension vide PPO No.-M/.....hereby give the following option for commutation of my revised pension becoming due to revision of my pay/pension.

CDA(O) Account No. ....Date of Retirement.....

1. I opt to commute the additional commutable amount which become due on account of revision of my Pay/Pension.

Or

- 2\*. I do not opt to commute the additional commutable amount which becomes due on account of revision of my Pay/Pension.

Signature.....

Name in full.....

Address.....

Dated:

Station:

(\*) To be scored if not applicable

● ● ●

## **32. New Pension Scheme**

### **(Defined Contribution Pension Scheme)**

#### **NCC Whole Time Officers**

The New Pension Scheme introduced w.e.f. 01 Jan 2004 is applicable to NCC Whole Time officers who join Govt service on or after 01 Jan 2004 as they are governed by Central Civil Service (Pension) Rules 1972 vide Para 8 of GoI, MoD letter No. 5431/ DGNCC/ PC/ TCS/ MS (b)/1130/A/D(GS-VI) dated 23 May 1980 and Para 10 of Appendix 'A' to GoI, MoD letter No. 5431/ WTLO /DGNCC/ PC/ TCS/MS(a)/7(c)/D(GS-VI) dated 12 Mar 1997. The following procedure will be followed in the case of NCC Whole Time officers commissioned on or after 01 Jan 2004 without any former Govt service.

- a. Immediately on joining the service, the unit authorities will get Annx. I (Application for allotment of Permanent Pension Account Number {PPAN} and nomination form) filled in triplicate from the new entrant. Unit authorities will be instructed accordingly by this office in respect of all NCC Whole Time officers commissioned on or after 01 Jan 2004 without any former Govt service. Specimen form at Annx. I will be forwarded to the concerned units.
- b. Two copies of application for allotment of PPAN and Nomination Form (Annx. I) will be returned to PCDA(O) by the units duly countersigned by the Unit/ Executive authorities. The third copy will be retained as a unit copy.
- c. PCDA(O) will allot PPAN on receipt of Annx. I on following algorithm.
  - i. PPAN will be a 16 digit number. e.g.

2	0	0	4	2	0	2	2	4	0	0	0	0	0	0	1
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
  - ii. Digit 1 to 4: Year of joining.
  - iii. Digit 5: always 2 for CGDA.
  - iv. Digit 6 to 7: PCDA code as used for financial compilation

- system viz. 02 for this office.
- v. Digit 8 to 11: Section code as used in financial compilation system viz. 2400.
  - vi. Digit 12 to 16: Running Sl No. of the year.
  - d. One copy of Annx. I will be forwarded to unit for keeping in service records of the officer after allotment of PPAN number. The second copy of Annx. I will be filed in personal case file in PCDA(O) and retained as a permanent record throughout the service of the officer.

**1. Salient features of the Scheme:**

- i. The scheme will have two tiers viz. Tier I and Tier II.
- ii. Tier I contribution will be mandatory and Tier II will be optional.
- iii. Tier I contribution - The monthly contribution would be 10% of the Basic Pay plus DA to be paid by the Officer and matched by the government. The government contribution has been raised from 10% to 14% of Basic Pay plus DA w.e.f. 01 Apr 2019.

**Auth.:** GoI, MoF, Deptt of Financial Services Notification F.No. 1/3/2016-PR dated 31 Jan 2019.

- iv. Tier I - recovery will commence from the salary of the month following the month in which Govt servant has joined service. No recovery will be made for the month of joining.

**2. DSOP Fund Subscription**

Since the New Pension Scheme is applicable to NCC Whole Time Officers who join Govt service on or after 01 Jan 2004 without any former Govt service, no DSOP Fund Subscription will be recovered from them.

**3. Additional relief on Death /Disability of Govt Servants (Civilians) covered under New Defined Contribution Pension system NPS:**

The benefits of invalid Pension/Disability pension and family Pension/Extra ordinary Family Pension/Liberalized Pension Awards

## **Handbook on Pay & Allowances - 2023**

have been extended on provisional basis to the NCC Officers appointed on or after 01 Jan 2004 and covered by the New Pension Scheme who are discharged on invalidation, disablement and by the families of such employees who have died during service since 01 Jan 2004.

**Auth.:** GoI, Min of PPG & P Dept of P &PW OM No. 38/41/06/P & PW(A) dated 05 May 2009.

### **4. Refund of CPS amount under New Pension Scheme**

- i. **Upon Normal superannuation :** At least 40% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of an annuity providing for the monthly pension of the subscriber and the balance is paid as a lump sum payment of the subscriber.
- ii. **Upon Death :** The entire accumulated pension wealth (100%) would be paid to the nominee/legal heir of the subscriber and there would not be any purchase of annuity/monthly pension.
- iii. **Exit from NPS before the age of normal superannuation** (irrespective of cause): At least 80% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of annuity providing for the monthly pension of the subscriber and the balance is paid as a lump sum payment to the subscriber.
- iv. **In case of "technical resignation"** of NPS subscribers, no withdrawal may be permitted and the balance outstanding in their personal retirement account along with PRAN may be carried forward, as the retirement account of NPS is portable amongst jobs.

**Auth.:** GoI, MoF, Department of Financial Services F. No. 11/20/2012-PR dated 11 July 2012 and No. 11/25/2011-PR dated 25 Jan 2011.

Procedure for withdrawal request of NCC Officer arising out of superannuation has been described vide NSDL letter No. AS/PM/SS/201223153 dated 20 June 2012 along with PFRDA File No. 8/21/2010-PFRDA.

## **5. Partial Withdrawal Under NPS**

A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five percent of the contribution made by the subscriber and excluding contribution by the employer, if any, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits specified below:

### **Purpose:**

- i. For Higher education of his or her children, including a legally adopted child,
- ii. For the marriage of his or her children, including a legally adopted child,
- iii. For the purchase or construction of a residential house or flat in his or her own name or in a joint name with her or his legally wedded spouse. In case, the subscriber already owns either individually or in the joint name a residential property or flat, other than ancestral property, no withdrawal under these regulations shall be permitted
- iv. For treatment of specified illnesses; if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:
  - a. Cancer
  - b. Kidney Failure (End Stage Renal Failure)
  - c. Primary Pulmonary Arterial Hypertension
  - d. Multiple Sclerosis
  - e. Major Organ Transplant
  - f. Coronary Artery Bypass Graft
  - g. Aorta Graft Surgery
  - h. Heart Valve Surgery
  - i. Stroke
  - j. Myocardial Infarction
  - k. Coma
  - l. Total blindness

## **Handbook on Pay & Allowances - 2023**

- m. Paralysis
- n. Accident of Serious/life threatening nature
- o. Any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

### **Limits:**

The permitted withdrawal shall be allowed only if the following eligibility criteria and limit for availing the benefit are complied with, by the subscriber:

- i. The subscriber shall have been in the National Pension System at least a period of last ten years from the date of his or her joining. In case the subscriber is mandatorily covered under NPS the period of ten years for partial withdrawal will be considered from the date of applicability of NPS for such subscribers. However, in case of inter-sector/intra-sector shifting of subscriber, previous tenure in NPS will also be considered.
- ii. The subscriber shall be permitted to withdraw accumulations not exceeding twenty-five percent of the contribution made by him or her and standing to his or her credit in his or her individual pension account, as on date of application for withdrawal.

### **Frequency:**

The subscriber shall be allowed to withdraw only a maximum of three times during the entire tenure of subscription under the National Pension System and not less than a period of five years have elapsed from the date of such withdrawal. The mandatory requirement of five years having elapsed between two withdrawals shall not apply in case of "treatment for specified illnesses or in case of withdrawal arising out of exit from National Pension System due to the death of the subscriber. For subsequent withdrawal only the incremental contributions made by the subscriber after the date of first/next subsequent withdrawal as the case may be will be allowed. The request for withdrawal in the specified form shall be submitted by the subscriber, along with relevant documents to the central recordkeeping agency or the National Pension System Trust, as may be specified, for processing of such withdrawal claim.

## **New Pension Scheme**

Provided that where a subscriber is suffering from any illness, specified in above sub-clause, the request for withdrawal may be submitted through any family member of such subscriber.

At the time of superannuation/pre-mature/death the amount withdrawn under partial withdrawal till date will be adjusted against the payment of lump sum amount and balance if any will be paid to subscriber.

These orders are effective from 21 Mar 2016.

**Auth.:** PFRDA Circular No. PFRDA/2016/7/EXIT/2 dated 21 Mar 2016.

### **6. Retirement Gratuity and Death Gratuity to NCC Officers Covered under NPS**

NCC Officers covered by National Pension System shall be eligible for benefit of 'Retirement Gratuity and Death Gratuity' on the same terms and conditions as are applicable to employees covered by Central Civil Service (Pension) Rule 1972.

These orders will be applicable to NCC Officers joined Govt Service on or after 01 Jan 2004 and are covered by NPS and will take effect from the same date i.e. 01 Jan 2004.

**Auth.:** Ministry of PPG and P, Department of Pension and Pensioners Welfare OM No. 7/5/2012-P&PW(F)/B dated 26 Aug 2016.

### **7. Choice of Pension Fund and Investment Pattern in TIER-I NPS w.e.f. 01 Apr 2019**

#### **Choice of Fund**

As in the case of subscriber in the private sector, the Govt subscriber may also be allowed to choose any of the pension funds including private sector pension funds. They could change their option once in a year. However, the current provision of combination of the Public Sector Funds i.e. Option 'A' (predominant investment in fixed income instruments and some investment in equity), Option 'B' (greater investment in equity) and Option 'C' (equal investment in fixed income and equity) will be available as the default option for both existing as well as new officers.

## **Handbook on Pay & Allowances - 2023**

### **Choice of Investment Pattern**

The following options for investment choices may be offered to officers:

- i The existing scheme in which funds are allocated by PFRDA among the three Public Sector Undertaking fund managers based on their past performance in accordance with the guidelines of PFRDA for officers may continue as default scheme for both existing and new subscribers.
- ii. Officers who prefer a fixed return with minimum amount of risk may be given an option to invest 100% of the funds in Government securities (Scheme 'G').
- iii. Officers who prefer higher returns may be given the options of the following two Life Cycles based schemes.
  - a. Conservative Life Cycle Fund with the maximum exposure to equity capped at 25% - LC25.
  - b. Moderate Life Cycle Fund with the maximum exposure to equity capped at 50% - LC50.

**Auth.:** GoI, MoF, Dept of Financial Services Notification F. No. 1/3/2016-PR. dated 31 Jan 2019.



## **Ex-Servicemen Contributory Health Scheme (ECHS)**

### **33. Ex-Servicemen Contributory Health Scheme (ECHS)**

ECHS caters for medicare of all ex-servicemen who are in receipt of pension including disability pension and family pensioners and their dependents, which include wife/husband, children and wholly dependent parents whose income is less than Rs.9,000/- plus Dearness Relief per month.

ECHS is a contributory scheme. Every service personnel will compulsorily become a member of ECHS on retirement by contributing his/her share. The scheme will be applicable for lifetime. The scheme being compulsory in nature, cases where both husband and wife are employed, and whoever retires first should pay the contribution and avail the benefits of the scheme and no subscription should be deducted from the spouse who retires later. He/she will also be eligible for benefits under the scheme as a spouse.

#### **Rates of contribution**

The contribution from the ECHS beneficiaries who are transferred to pension establishment w.e.f. 01 Apr 03 will be recovered from their pension by PCDA (Pension) Allahabad. In cases where the contribution could not be recovered from the Pensionary benefit, the contribution is be remitted into the treasury as Defence Deptt receipt pertaining to the Army PCsDA/CsDA under whose jurisdiction the Regional Centre of ECHS is functioning.

Revised rate of ECHS subscription w.e.f. 29 Dec 2017 as per 7th CPC orders:

<b>Category</b>	<b>One time Contribution</b>	<b>Ward entitlement</b>
All Officers	Rs. 1, 20,000/-	Private

**Auth.:** GoI, MoD, Department of Ex-Servicemen Welfare letter No. 22D(04)/2010/WE/D(Res-I) dated 29 Dec 2017.

The scheme would cater for medicare to the ex-servicemen by establishing new Armed Forces Polyclinics and 'Augmented Armed

## **Handbook on Pay & Allowances - 2023**

Forces Clinics' at various stations spread across the country. Free out-patient treatment will be provided to the members at the Polyclinics and Augmented Clinics. Reimbursement will also be provided to the patients for services obtained from the empaneled diagnostic centers / nursing homes / hospitals. For further details, the local Station HQ may please be contacted.



## **Terms and Conditions of Service of Re-Employed Officers**

### **34. Terms and Conditions of Service of Re-Employed Officers**

Regular Army officers who retire in the substantive rank of Lt Col and below may be re-employed for a maximum period of three years and minimum period of two years in the first-instance. Extension(s) beyond the above period may also be granted at the discretion of IHQ of MoD (Army). The services of the officers may be terminated by the IHQ of MoD (Army) at any time, by giving three months' notice on the ground that their services are no longer required.

Retired substantive Brigadiers and Colonels other than those belonging to AMC, may be re-employed in their substantive rank in a post tenable in highest non-select rank possible i.e. Col (TS).

Officers except substantive Cols may be initially re-employed in the substantive rank which they held at the time of retirement. They may also be re-employed in that rank in the post tenable in the lower ranks, with their consent.

Officers up to the rank of Col must not be over 55 years of age on the date of re-employment. In respect of Brigadiers, officers must not be over 57 years of age on the date of initial re-employment. No officer re-employed will be retained beyond the age of 58 years. Retired Brigadiers will be granted re-employment only for 2 years or 58 years of age whichever is earlier.

**Auth.:** SAI1/S/80,GoI, MoD letter No. B/32228/Brigs/AG/PS-2(a)/2124/D(AG) dated 23 Apr 2010, corrigendum to SAI 1/S/80 vide case No. B/32228/AG/PS - 2(a), MoD UO No. 2124/2010/D(AG) dated 23 Apr 2010, ADGPS letter No. B/32228/Brigs/AG/PS -2(a) dated 26 Apr 2010, MS Branch, AHQrs letter No. 04480/MS Policy dated 06 May 2010 and No. 04580/Brigs/MS Policy dated May 2010.

**Pay and Allowances as per Seventh Pay Commission Orders effective from 01 Jan 2016:**

1. Officers re-employed in Army after retirement have been excluded

## **Handbook on Pay & Allowances - 2023**

from the purview of the Army Officers Pay Rules, 2017 vide Rule 2 thereof. The pay fixation in respect of the officers re-employed on or after 01st January, 2016 will be done in accordance with the provisions contained GoI, MoD letter No. 1(14)/2017-D(Pay/Services) dated 09 Jan 2018.

### **2. Officers Re-employed on or after 01 Jan 2016:**

Officers who are re-employed on or after 01 Jan 2016 shall be allowed to draw pay only in the Revised Pay Structure.

#### **(a) Officers who retired from pre-revised scales of pay and were re-employed in the Revised Pay Structure:**

The initial pay shall be fixed in the revised pay structure in accordance with Rule 7 of Army Officers Pay Rules 2017, read with Para 3 below, with reference to the rank held at the time of retirement. Military Service Pay and Dearness Allowance thereon shall be payable from 01 Jan 2016. However, an amount equivalent to the revised pension (excluding the ignorable portion of pension) effective from 01 Jan 2016 or after shall be deducted from his pay so fixed in accordance with the general policy of the Govt on fixation of pay of re-employed officers.

#### **(b) Officers who retired and are re-employed in the Revised Scale of pay:**

The initial pay in the Level (read with Para 3 below) shall be fixed at the same cell in the Level as the last pay drawn. Military Service Pay and Dearness Allowance thereon shall be payable from 01 Jan 2016. Having fixed the pay in the manner indicated, an amount equivalent to the revised pension (excluding the ignorable portion of pension) effective from 01 Jan 2016 or after shall be deducted from his pay so fixed in accordance with the general policy of the Govt on fixation of pay of re-employed officers.(Illustration given).

### **3. Pay in the Level :**

In the case of retired Army Officers

- (a) who were re-employed before 01 Jan 2016,

## **Terms and Conditions of Service of Re-Employed Officers**

- (b) who retired from pre-revised pay scales and were re-employed on or after 01 Jan 2016 in the revised pay structure, and
- (c) who retired and are re-employed in the revised pay structure, on their re-employment in the Armed Forces, the pay of the officers will be fixed by granting them the pay in the Level of the rank held by them at the time of their retirement or Level of Colonel (Time Scale)'s pay whichever is lower.

### **4. Ignorable part of Pension:**

The ignorable part of pension stands enhanced from Rs.4000/- (Rupees Four Thousand only) to Rs.15,000/- (Rupees Fifteen Thousand only) in the case of Army Officers who retire before attaining the age of 55 years. The existing limits of military pensions to be ignored in fixing the pay of re-employed officers will therefore cease to be applicable to cases of such officers who are re-employed on or after 01 Jan 2016. As Brigadiers retire at the age of 56 years, they will not be eligible for ignorable portion of pension. (Illustration given)

### **5. Drawal of Increments:**

Once the initial pay of the re-employed officer has been fixed in the manner indicated above, he/she will be allowed to draw normal increments as per the provisions of Rule 9 and 10 of Army Officers' Pay Rules, 2017.

### **6. Further, the existing ceiling of Rs.80,000/- for drawal of pay plus gross pension on re-employment is enhanced to Rs.2,25,000/-, i.e. the pay plus MSP @ Rs.15,500/- plus gross pension should not exceed the ceiling of Rs.2,25,000/- p.m., the maximum basic pay prescribed for officers in Level 17 under Army Officers' Pay Rules, 2017. No further increments are granted in such case.**

No officer holding the rank below the Apex scale (including re-employed officers) should get more pay than Rs. 2,25,000/-p.m. i.e. pay of Apex scale. Further keeping also in view of the fact that MSP is also taken in to account for fixation of pension, counting the element of MSP for the cap of Rs. 2,25,000/-p.m. for re-employed pensioners is as per subject Govt order.

## **Handbook on Pay & Allowances - 2023**

**Auth.: GoI, MoD D(Pay/Services) ID No. 1/6/2014/D(Pay/Services)**  
dated 12 June 2017.

### **7. Allowances:**

The drawal of various allowances and other benefits in the revised structure based on pay shall be regulated with reference to pay that is fixed on re-employment. Pay for these allowances will be the pay fixed before deducting the pension.

### **8. Gratuity/Death-Cum-Retirement Gratuity:**

The re-employed officers shall not be eligible for any gratuity/Death-Cum-Retirement Gratuity for the period of re-employment.

These orders shall take effect from 01 Jan 2016 and will supersede the existing orders on the subject.

### **Illustration**

**Initial pay fixation in revised scales of a re-employed officer who has retired post implementation of 7th CPC and was granted re-employment post 01 Jan 2016.**

Example of a Colonel retired on 31 March 2016 and re-employed on 01 April 2016.

(a) Col Retired on 31 March 2016

(i) Pay in Pay Matrix	Rs.1,65,400/-
(ii) MSP	Rs.15,500/-

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(iii)	Total	Rs 1,80,900/-
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(b) Revised Pension {(iii) above/2} - Rs.90,450/-

(c) Fixation of Pay on date of Re-employment as on 01 Apr 2016

(i) Pay	Rs.1,65,400/-
(ii) Less pension-ignorable limit (Rs.90450-Rs.15000)=	

## **Terms and Conditions of Service of Re-Employed Officers**

	Rs. 75,450/-
(iii) Net pay admissible	Rs. 89,950/-
(d) As the pay has been fixed based on the revised Pay Rules, the re-employed officer will be entitled for annual increment as per the existing provisions of Army Officers' Pay Rules, 2017.	
(e) DA will be admissible as per rates announced from time to time.	
(f) Revised MSP @ Rs.15,500/- and DA thereon will also be admissible w.e.f. 01 Jan 2016.	

### **9. Leave entitlement of Re-employed Officers:**

#### **Enhancement of Annual Leave entitlement to retired Regular Army officers re-employed in the Army:**

As per Rule 64 of Leave Rules for the services Vol-I (Army), retired regular Army officers, re-employed in the Army were entitled to 30 days annual leave in a calendar year. Enhancement of annual leave from the existing 30 days to 60 days has been approved by MoD and necessary amendment to Leave Rules 64 (a) (i) has been issued vide GoI, MoD - D(AG) case No. B/33922/AG/PS-2(b)/5625/D (AG) dated 13 May 2016.

Re-employed officers who have already availed 60 days annual leave in cash or kind during the year of retirement, are not eligible for the grant of any more annual leave during the same calendar year. However, those officers who could not avail full 60 days of annual leave in the previous engagement prior to their re-employment in that year, will be eligible to avail of the unavailed portion of their leave, subject to the maximum of 60 days.

For example, an officer who has availed of only 15 days annual leave in his previous engagement will be entitled to avail of 45 days annual leave; an officer who has availed 50 days annual leave in his previous engagement will be entitled to the grant of only 10 days annual leave during the year of his re-employment.

The intention being that the leave of an officer who obtains re-employment in the year of his retirement will not exceed 60 days in a calendar year i.e. 01st Jan to 31st Dec. It is further clarified that those officers who are re-employed in the Army service in December of the

## **Handbook on Pay & Allowances - 2023**

calendar year or who join re-employment after a gap of 30 days or more from date of initial release from regular service, their entitlement to annual leave will be restricted up to a maximum of 30 days for the year, provided they have 30 days balance of annual leave for their previous engagement.

The provision of Rule 2 of Leave Rules for the Services of Army is reiterated wherein leave cannot be claimed as a matter of right. Leave may be sanctioned subject to the exigencies of the service.

**Auth.:** ADGPS, AG Br, IHQs of MoD (Army) letter No. B/33938/AG/PS-2(b) dated 17 May 2016.

### **Accumulation of Annual Leave for encashment during re-employment is not permissible.**

Sick leave will be admissible at the rate of one month for every year of the period of re-employment for which the officer is engaged initially or granted extension, only whole years beginning from the date of initial engagement being counted for this purpose and the rest of the period being ignored. It may be taken at any time during the period of re-employment. It will not include annual leave due. Sick leave for the re-employed officer may be granted on the basis of anticipated year of service. Pay and allowances admitted on the basis of anticipated year of service are subject to re-adjustment, if the requisite years of service are not completed by the officer.

### **Sick List Concession will not be admissible.**

### **Re-employed officers will be entitled to proportionate sick leave for the last year of their engagement in the following cases:**

- i. Where the officers is released at his own request before the completion of his tenure of re-employment.
- ii. Where the officers is released on disciplinary ground.

No furlough or terminal leave will be admissible to re-employed officers.

**Auth.:** Rule 64 Leave Rules for the Services of the Army.

### **10. Annual leave encashment on LTC to re-employed officers**

Re-employed officer will be entitled to encashment of annual leave on LTC during re-employment period up to the maximum limit of 60 days

## **Terms and Conditions of Service of Re-Employed Officers**

(including number of days for which encashment of Annual Leave on LTC has been allowed while in service), provided he is entitled to LTC.

**Auth.:** GoI, MoD letter No. 12647/LTC/Mov C/2969/D(Mov)/2011 dated 06 Jan 2011 and GoI, DoPT No.14028/1/2010-Estt.(L) dated 02 Mar 2010.

### **11. DSOP Fund**

Re-employed officers will be eligible to subscribe to the DSOP Fund on optional basis. Option to become a subscriber will be exercised within a period of three months from the date of re-employment but once exercised, it will be final. Final withdrawal from DSOP fund is permissible with the sanction of Adjutant General in IHQ of MoD (Army).

**Auth.:** GoI, MoD letter No. 80(9)/2001/D(Pay/Services) dated 14 Aug 2001.

### **12. Retiring Pension/Gratuity**

Officers who had retired with a pension or gratuity will not earn any increase of pension or gratuity on account of service rendered during the period of re-employment.

**Auth.:** SAI 01/S/1980

### **13. AGI Cover to Re-employed officers**

Extended Insurance Cover, where already granted, will be suspended during the period of re-employment of the officer.

On release from re-employment service, the Extended Insurance Cover will be re-reviewed and remain operative for the balance of the eligible period.

On release from re-employed service, the officer will be given a proportionate refund of the amount of premium for the period of re-employment along with maturity benefits due for the said period.

**Auth.:** AGI Directorate, AG's Branch, AHQrs New Delhi letter No.A/5627/AG/Ins(Co-Ord) dated 22 May 1982.

### **14. Family Planning Allowance**

As per 7th CPC orders, effective from 01 Jan 2016, this allowance has been abolished.

## **Handbook on Pay & Allowances - 2023**

**Auth.:** GoI, MoF, Deptt of Exp. letter No.12(4)/2016.EIII.A dated 07 July 2017.

### **15. Technical Allowance**

Re-employed officers are eligible for Technical Allowance only when they are actually deployed on technical and maintenance duties and also fulfill the prescribed eligibility conditions.

**Auth.:** GoI, MoD letter No. 1(26)/97/XXII/D(Pay/Services) dated 29 Feb 2000 and No. 15(49)/2017/Tech. Allowance/D(GS. II) dated 25 June 2018.

### **16. Dress Allowance as per 7th CPC orders:**

As per 7th CPC orders, effective from 01 July 2017, Uniform (Outfit) Allowance, Initial Equipment Allowance, Kit Maintenance Allowance and Washing Allowance have been subsumed in a single allowance i.e. Dress Allowance and admissible at the rate of Rs. 20,000/- p.a. to Re-Employed Army Officers

The amount related to Dress Allowance will be credited to the salary directly once a year in the month of July. This allowance covers only the basic uniform of the officer.

The rate of Dress Allowance will go up by 25 % each time Dearness Allowance rises by 50 %.

**Auth.:** GoI, MoD letter No. PC-1(16)/2017/D(Pay & Services) Dt. 16 Nov 2017.

### **17. Scale of Accommodation for re-employed officers**

The scale of accommodation will reckon with reference to the rank held at the time of retirement and not with reference to the rank in which re-employed. House Rent Reimbursement claim will be dealt with accordingly.

**Auth.:** Para 49 of SAO 10/S/86 and GoI, MoD Corrigendum No.87246/6/Policy (Qtr)/ 3325/D(Q&C) dated 06 Aug 2004.



## 35. Pension

SPARSH (System for Pension Administration (Raksha)) is commonly known as SPARSH, which has been launched/ implemented/ rolled out w.e.f. 01/09/2021. The project has been developed in partnership with M/s. Tata Consultancy Services.

SPARSH has automated the entire Pension process right from Creation of LPC to Sanction of Pension, Disbursement and its Revision.

In SPARSH, we have provided a single window for the Pensioners to avail the pension related service, i.e. Pensioners' Data Verification (PDV), Pensioners' Identification, Pensioners' Annual Identification, manage profile, raise grievance/service request, nominee declaration including addition, pensioners' payment history, etc.

However, the following Authorities in SPARSH have been nominated for initiation of Pension Claim and Uploading of Service Details in SPARSH Portal.

- (i) MP 5 & 6 of AG Branch will be responsible for initiation of Pension Claim and upload the Service Details and Personal Details in respect of Army Officers (for IC & SL).
- (ii) MPRSO will be responsible for initiation of Pension Claim and upload the service details and personal details in respect of AMC, MNS Officers.
- (iii) TA Dte will be responsible for initiation of pension claim and upload the service details and personal details in respect of TA Officers.
- (iv) NCC Dte in case of NCC Officers.

### Role of PCDA(O) in SPARSH

Two Tier System has been approved by HQrs Office, viz. Initiator and Verifier after initiation of Pension Claim on SPARSH Portal by MP 5 & 6 of AG Branch, MPRSO & TA Dte.

1. Initiator (Pay) will be responsible for uploading the date using digitally signed XMLs, handling discrepancies raised during

## **Handbook on Pay & Allowances - 2023**

Pensioner Data Verification (PDV) and attending the service request/grievance received through service centre module.

2. Verifier (Pay) will be responsible for approving actions performed by Initiator (Pay), approval of discrepancies raised during Pensioner Data Verification (PDV) and action taken by the Initiator under above occurrences.
3. Initiator (Audit) will be responsible for auditing complete data uploaded in SPARSH by all the Agencies.
4. Verifier (Audit) will be responsible for approving audited date by Initiator (Audit) and for returning files to concerned Offices in case of discrepancies found during audit and signed digitally.

### **Sanction of Pension**

1. A login id and password will be generated through system on SPARSH Portal after approving the Pension Claim by Audit Verifier and made available to the Pensioners through their Mobile/email for Pension Data Verification and for further use.
2. After carrying out the Pension Data Verification by the officer concerned and approval of audit, Pensionary Benefits will be sanctioned by PCDA(P), Prayagaraj.
3. e-PPO is made available for all the stakeholders for view/print.

### **PCDA(O) (Pay User) - Data Correction**

1. The purpose of this functionality is to update the claims post sanction and generate corrigendum ePPO.
2. In SPARSH, once Sanction is completed and ePPO is generated for the first time, correction in data is allowed to generate Corrigendum ePPOs.
3. Based on applicability, existing claims can be updated/corrected, via "Initiate Data Correction".

### **SPARSH Facility Centre at PCDA(O), Pune**

SPARSH is an umbrella for Pension related matters of 49 Organisations, 2276 Offices and more than 33 lakh Pensioners are

beneficiaries of this system. SPARSH Facility Centre at PCDA(O), Pune, provides assistance and guidance to all the Defence Pensioners who are coming under the ambit of SPARSH.

**The Functions of SPARSH Facility Centre are:**

- 1) Digital Life Certificate/Manual Life Certificate
- 2) Updation of Profile related data, if any
- 3) Reporting Death of Pensioner
- 4) Initiation of Family Pension in Death Cases
- 5) Uploading of Saving for Income Tax
- 6) Password reset for Pensioners' ID
- 7) Printing of PPO/Pension Slip/Form-16
- 8) Grievances, if any
- 9) Guidance of documentation under SPARSH.

As most of the Pensioners are not well-versed with internet and having difficulty in understanding latest technology, SPARSH Facility Centre at PCDA(O) endeavours to assist them.

- i. Whenever finger print of the Pensioners is imprinted on scanner, digital life certificate is issued. If not, manual life certificate is issued, scanned and uploaded for the Pensioner.
- ii. Any information that the Pensioner wishes to change on his/her profile can be done on requisite documentary proof which is scanned and uploaded for approval of HOO (Office wherefrom retiring) and PCDA(P), Prayagraj.
- iii. Death Certificates are uploaded and the event of death of Pensioner is reported to SPARSH.
- iv. The family pension is initiated at this centre. All required documentation are scanned and uploaded on SPARSH. The family is also given guidance regarding the paper work that will be required to be done.
- v. The tax savings proof are scanned and uploaded to SPARSH as provided by the Pensioner for Income Tax Calculation at SPARSH.
- vi. If the pensioner has forgotten his/her password, the same is reset and given to the pensioner. This is done on the basis of

## **Handbook on Pay & Allowances - 2023**

- request from pensioner.
- vii. PTO/Pension Slip/Form-16 are printed and provided to the pensioner if they request for the same. This Centre helps pensioners in logging in any grievance or issues like less pension, non-credit of dearness allowance, non-credit of pension, etc. on the SPARSH Portal on the PCDA(P) Prayagaraj website.
  - viii. This Centre also provides guidance for pensioners, dependent or divorced daughters, mentally handicapped children, etc. regarding the procedure and paper work for adding dependants or getting pension sanctioned to them in the event of death of pensioner.

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**HANDBOOK  
ON  
TRAVELLING ALLOWANCES  
(OFFICERS OF THE INDIAN ARMY)**

**2023**

## INDEX

Sr. No.	Subject	Para No.	Page No.
1	<b>CHAPTER - 1</b> <b>Guidelines for Army Officers for the preparation of their TA Claims and allied matters</b>	1-18	1 1
	Do's and Don'ts for Army Officers	18 A	18
2	<b>CHAPTER - 2</b> <b>General Information on TA / DA</b>		23
	Duty journey	19-20	23
	Definition of the term 'Family'	21	23
	Mode of Conveyance	22	25
	Classification of journeys	23-27	25
	Routes	28	27
	Admissibility of Supplementary Charges	29-32	28
	Revision of TA on reversion or promotion with retrospective effect	33	29
	Lien on conveyance	34	30
	TA / DA Entitlements as per Seventh Pay Commission orders w.r.t Pay as per Levels of Pay in Pay Matrix and subsequent increase in the rates	41	33
3	<b>CHAPTER - 3</b> <b>Air journey on Temporary Duty, Permanent Move and LTC</b>		35
	Guidelines on Air Journey	42	35
4	<b>CHAPTER - 4</b> <b>Regulation of TA - Temporary Duty Journeys</b>		
	TA when admissible	43	37
	Dispensation of condition of Production of Receipt / Voucher for Reimbursement of Travelling Charges for Travel within City	43A	37

**(ii)**

<b>Sr. No.</b>	<b>Subject</b>	<b>Para No.</b>	<b>Page No.</b>
	Revised orders on Travel entitlements by train and by air within the country as per 7th CPC orders w.e.f. 01 July 2017:	44-45	38
	Revised entitlement as per 7th CPC for journeys by Sea or by River Steamer w.e.f. 01 July 2017	46	40
	Mileage Allowance for Journeys by Road as per 7th CPC orders w.e.f. 01 July 2017	47	41
	Entitlements - Moves on Temporary Duty	51	43
	DA for journey by Rajdhani Express	55	56
	Regulation of TA/DA for attending an Investiture Ceremony at Rashtrapati Bhavan	56	56
	Regulation of TA/DA to service Officers detailed for Republic Day Parade at New Delhi	57	59
	Entitlements of TA/DA to the Recipients of Sena, Nao Sena, Vayu Sena and Vishista Seva Medal	58	59
	Regulation of TA/DA for journeys at HQ on Temporary Duty	59	61
	TA/DA while appearing for Medical Examination	60	63
	TA for journey to and from manoeuvre or training camp (including artillery practice camps, tactical exercise with or without troops, staff exercises etc.)	62	64
	Admissibility of TA to Officers permitted to attend conferences/congresses or meetings	63	65
	Conveyance admissible in respect of attendance Conference	64	65
	TA/DA for journeys to attend meeting of the Services Sports Control Board (SSCB)	65	66

**(iii)**

<b>Sr. No.</b>	<b>Subject</b>	<b>Para No.</b>	<b>Page No.</b>
	TA/DA for journeys in connection with Sports activities	66	66
	Circumstances and conditions under which conveyance may be authorized during leave	67	67
	Conveyance for Officers officiating in leave vacancies	68	68
	Conveyance when re-called from leave for duty	69	69
	TA when re-called from leave for duty	70	70
	TA to Colonel / Colonel Commandant visiting units	71	70
	Conveyance for Army Officers including MNS when proceeding to another station to consult or receive treatment and when returning there from	72	71
	Regulation of TA/DA to Officers attached under Para 93 DSR	74	72
	Attachment to Units/Est. for investigations	75	73
	Travelling & Daily allowance to Officers attached to the staff for the college entrance examination	76	73
	Daily allowance admissible in connection with examination in professional subjects	77	73
	Daily allowance when attending course of instruction	78	74
	TA for attending training at Centres/ Institutions at HQ Station	79	74
	Conveyance to Officers attending examinations and courses of instruction and entitlements of their families	80	75
	Conveyance for Obligatory Departmental Examinations	81	76

Sr. No.	Subject	Para No.	Page No.
	Conveyance for individuals attending courses of examinations whilst on leave in India	82	77
	Regulation of TA/DA to Officers when called out in aid to Civil Power at a station other than their own	83	77
	Entitlement of TA/DA to MNS Officers on temporary duty	84	78
	Regulation of TA/DA when Officers attached as liaison staff with foreign dignitaries	85	78
	Conveyance Allowance	86	79
	Conveyance to Officers for collection of tickets, Visas, Passport in connection with official journeys	87	80
	Entitlement of TA/DA claims on temporary duty in connection with audit of Non Public Funds	88	80
	Temporary Duty to Bhutan.	89	80
<b>5</b>	<b>CHAPTER - 5</b>		82
	<b>Permanent Duty Journey</b>		
	TA Entitlement for a journey on Permanent Duty	90	82
	Definition of the term 'Family'	91	82
	Travel entitlement for Permanent Duty Journey	92	82
	Travelling Allowance to Commissioned Officers on First Appointment	93	82
	Travel entitlement for Permanent Duty	94	83
	Entitlement for transfer within the same station or within a relatively shorter distance from the old HQrs	95	94
	Entitlement of TA/DA for families of Officer who marry while serving in concessional areas	96	95

Sr. No.	Subject	Para No.	Page No.
	Entitlement of TA for families of Officer who marry while serving in Peace Stations	97	96
	Families moving apart from the head of the family	98	96
	Grant of free conveyance to families of Army Officers to occupy Govt. accommodation allotted to them in concessional area	99	97
	Field Service Concessions to Army Officers in Operational Areas	100 -101	97
	Transfer whilst on duty away from HQ	102	98
	Transfer whilst on short leave	103	99
	An Officer who proceeds to his new duty station on permanent posting via his leave station and who avails of LTC or use of Form 'D' will be entitled to travelling concessions	104 - 105	100
	Transfer whilst on Leave other than short leave	107 - 108	102
	Free conveyance to Officers proceeding on leave after completion of the authorised courses of instructions	109	103
	TA when both husband and wife are in Central Govt. service	110	104
	Incidents of TA/DA- Officers lent to other Departments/Govt.	111	104
6	<b>CHAPTER - 6</b> <b>Entitlement of TA on Retirement / Premature Retirement / Release / Transfer to Reserve / Dismissal / Death</b>		106
	TA entitlement of Retiring Army Officers and MNS Officers	113	106

**(vi)**

<b>Sr. No.</b>	<b>Subject</b>	<b>Para No.</b>	<b>Page No.</b>
	Outgoing Chiefs of the three services may travel in aircraft of Indian Air Force on Retirement	114	107
	Premature Retirement	115	108
	Premature Retirement for permanent absorption in Central Govt. undertaking	116	108
	Concessions admissible to Non-Regular Officers on Release	117	108
	Preference of TA/DA claim by Officers	118	108
	Lien on Conveyance on Retirement	119	109
	Conveyance to Officers on dismissal or removal from service	120	109
	TA for families of service Officers including MNS Officers who die while in service	121-124	109
	Transportation of a body of an Officer, if death occurs while at permanent HQ in India	125	111
	Travelling Allowance for journeys to attend Departmental Enquiry by Service Officers after Removal/Dismissal/ Compulsory Retirement from Service	126	111
	Procedure for submission of Travelling Allowance claims in respect of Insane Officer no longer in Service, against whom Travelling Allowance advances are Outstanding	127	112
7	<b>CHAPTER - 7</b> <b>Travel entitlement of Re-Employed Officers</b>	128	113 113
8	<b>CHAPTER - 8</b> <b>Travel Abroad - Official Duties</b>	129 - 136	115 115
9	<b>CHAPTER - 9</b> <b>Camp Allowance</b>		121
	Camp Allowance to NCC and TA Officers	137 - 139	121

Sr. No.	Subject	Para No.	Page No.
10	<b>CHAPTER - 10</b>		122
	<b>Advance of TA / DA / LTC</b>	140 -142	122
	Advances should not be drawn in excess of entitlement	143	122
	Drawal of advance of LTC	146	123
	Submission of Adjustment claims	148	123
	Time Limit of Submission of claims	149	124
	Recovery/Deduction of Penal Interest on	153	127
	Advance of TD/PD/LTC		
11	<b>CHAPTER-11</b>		129
	<b>Use of Form 'D' and Concessional Voucher</b>	154	129
	Use of Form 'D' (IAFT-1709)	155	129
	Issue of Form 'D' to Officers in Civil Employ	157	130
	Use of Form 'D' during Joining Time	158	131
	Issue on additional Form 'D' to Unaccompanied Families of Officers to enable them to break journey en-route	159	131
	Use of Form 'D' when Service Officers travel by AC Chair Car	162	131
	Use of Form 'G' Concessional Voucher	163	131
	Issue of Form 'D' to Husbands of Lady Service Officers	164	132
12	<b>CHAPTER 12</b>		133
	<b>Leave Travel Concessions</b>		
	Definition of 'FAMILY'	167	133
	Mode and Class of Accommodation	168	134
	When the route is wholly or partly by Sea/ River / Road	169	139
	LTC entitlement- clarification regarding	170	139
	Home Town LTC under Rule 177(A) TR	171	145

**(viii)**

<b>Sr. No.</b>	<b>Subject</b>	<b>Para No.</b>	<b>Page No.</b>
	Issue of more than one Railway warrant	172	145
	When warrant not used	173	146
	Use of warrant to a station other than Home Town	174 - 175	146
	Carry forward of the concession to the next block	176	146
	Conveyance on Medical Certificate	177	146
	When journey commenced in next Calendar Year	178	147
	Independent title of Family	179	147
	Time limit for Completion of Journey	180	147
	Family may perform the journey in batches	181 - 182	147
	When family stays in different stations	183 - 184	148
	Children of Officers staying in Hostels	185	148
	One concession only admissible in a calendar year	186	149
	LTC for One Way Journey	187	150
	Responsibility of verification of use of warrants issued to Army Officers while proceeding on leave	188 - 189	150
	Procedure for change of Home Address	190	150
	Route by which LTC is admissible	191	151
	LTC when Husband and Wife are both Service Personnel	192	151
	Clarification on LTC under Rule 177 (A) TR	193	151
	LTC entitlement under Rule 177(B) TR	194	154
	Use of warrant	195	155
	Admissibility of the concession to other family members.	196	155
	Admissibility of the LTC during First Year of Commissioned Service	197	155

**(ix)**

<b>Sr. No.</b>	<b>Subject</b>	<b>Para No.</b>	<b>Page No.</b>
	When journey commences in next calendar year	198 - 200	156
	LTC to Spouse of an Officer who Marries while in Service in Operational Area	201	156
	Journey by a mode other than by Rail	202	157
	Issue of more than one warrant	203	157
	LTC not admissible when not returning to duty	204	157
	LTC for one way journey in respect of Spouse	205	158
	LTC to Spouse in respect of Newly Married Officers	206	158
	LTC to family of an Officer under Suspension	207	158
	LTC to Officers and their Spouses proceeding Abroad	208	159
	Cost of Form 'D' for a journey for which warrant is erroneously used	209	159
	LTC under Rule 177(C) TR to Officers serving with Units / Formations, who are in receipt of Field Service Concessions	210	159
	Additional Warrants to Officers serving in Concessional Areas	211	160
	Grant of additional free Railway Warrant (including Sea Passage) to Officers serving in A&N Islands	212	161
	LTC to Service Officers while on Study Leave	213	162
	Use of Own Car / Hired taxi on LTC journey on account of Disability of the Officer or Dependant Family Members	214	162
	LTC to Officers of the Military Nursing Service	215	163
	Road conveyance for Officers while proceeding on Annual Leave	216	163

Sr. No.	Subject	Para No.	Page No.
	Admissibility of Road Mileage under Rule 177(A) or 177(B) TR	217	166
13	<b>CHAPTER-13</b> <b>LTC to Army Officers employed as Aviation Pilots</b>		167
	Free warrant for 1600 kms	218	167
	Leave station may be more than 800 kms away	219	167
14	<b>CHAPTER - 14</b> <b>LTC: MISCELLANEOUS</b>		168
	LTC to Officers posted in Andaman and Nicobar Islands	220 - 222	168
	Commencement and termination of leave of Officers serving in Andaman and Nicobar Group of Islands	223	168
	Transportation by longer route of Officers from Main land to Andaman and Nicobar Group of Islands and vice versa	224 - 227	169
	Leave journey by Air	228	170
	Travel by Service Aircraft during Leave normally not permissible	229	170
	Travel by Assam Courier Service	230	170
	Leave travel concession to Territorial Army Officers	232	173
	LTC to Short Service Commissioned (SSC) Officers granted commission under AI 201/54 for employment with NCC Unit	233	174
	LTC in respect of Senior Division NCC Officers appointed on whole time basis in place of Regular Staff	234	174
	Whole time officer granted permanent commission in NCC	235	174

Sr. No.	Subject	Para No.	Page No.
	LTC to Reserve Officers recalled to service	236	175
	LTC in respect of Officers granted NCC Commission under Rule 16 of NCC Rules	237	175
	Home leave passage in respect of Officers serving in Missions / Posts abroad while proceeding on leave to and from India.	238	175
	LTC for Officers serving in Bhutan	239	178
	LTC to Lakshadweep	240	178
	LTC to visit North East Region (NER), Jammu & Kashmir(J&K) and Andaman & Nicobar (A&N) Islands in lieu of Home town LTC under Rule 177(A) TR	241	179
15	<b>CHAPTER - 15</b>		182
	<b>Encashment of Leave along with LTC</b>	242 - 243	182
	APPENDIX - Various formats for Requisitions, Claims etc.	---	183



## **Guidelines for the Preparation of TA claims & Allied Matters**

### **1. Guidelines for Army Officers for the Preparation of Their TA claims and Allied Matters**

#### **General**

**1.** Travelling Allowance (TA) claims while on Temporary Duty (TD) [including claims on account of Daily Allowance (DA), Permanent Duty Move (PDM) and Leave Travel Concessions (LTC)] should give full particulars of the moves. Orders of the Competent Authority, wherever necessary, should be obtained and furnished in original, signed in ink in support of the claim. The countersigning Authority should exercise necessary checks laid down in Rule 9 of TR before countersigning the claims.

If the TD/PDM/LTC/Retirement claims are received in the office of the PCDA(O) with incomplete/insufficient particulars, they have no force to be returned for non-complying with the audit requirements. This involves avoidable correspondence and delay in the settlement of the claims. As such, the need of correct preparation of TD/PDM/LTC/ Retirement claims duly supported with full particulars, requisite sanctions, vouchers and other audit documents and their thorough check by the countersigning Authority is emphasized.

**2.** TD/PDM/LTC/Retirement claims for supplementary charges shall be linked with the original claim for the movement with full particulars.

**3.** TA/DA for courses conducted locally other than authorised in Category 'A' or 'B' establishments is not payable. As these officers are entitled to free rations, Daily Messing Allowance in lieu TA/DA for courses conducted and attended locally.

- (a)** Defence Travel System (DTS) has been launched in 2014 and being maintained centrally by DAD HQs, New Delhi for facilitating Officers to book their Air/Train tickets for all types of moves like TD/PDM/LTC, through their respective units.
- (b)** Requisitions for advance on account of TD/PDM/LTC may be submitted by officers online through login into PCDA(O)

## **Handbook on Travelling Allowances - 2023**

website. Officers should submit their requisitions separately for TD, PDM or LTC.

- (c) The claims related to DTS advances/tickets should be preferably submitted through DTS Portal only, for early settlement.
4. Blank
5. Endorsement of copies of movement orders for Temporary/ Permanent Duty moves to PCDA(O).

As a copy of the movement order is required to be attached with each TA/DA claim in respect of temporary duty/permanent duty move, forwarding of advance copies thereof to the PCDA(O) serves no useful purpose, resulting in unnecessary work and waste of paper and time. Advance copies of movement orders should not, therefore, be forwarded to the PCDA(O).

**Auth.: AO 681/1973 and 130/1975**

### **6. Communication of sanction to Audit Authorities**

All financial sanctions including sanctions for rail moves, air travel, car conveyance and other types of expenditure should be signed in ink only. Where this is inconvenient due to large number of copies being required to be made out, the copies intended for the audit purpose based on which payment will have to be authorised must be signed in ink. However, other copies may be issued as certified true copies (CTC).

Sanction communicated to audit without the signature in ink will not be accepted in audit by the PCDA(O).

**Auth.: AO 775/1973**

### **7. Certificates on claims - signing of**

Officer signing a certificate is personally responsible for the correctness of all the facts stated therein and is liable to suitable action for false or incorrect statements. All ranks must, therefore, exercise great care in signing any certificate. Nothing, which is not in their knowledge and belief, should be certified.

If a prescribed form of a certificate does not in conformity with the facts or if the facts are not known to him, the Authority authorised to sign it should either amend it suitably or not sign it at all. Travelling

## **Guidelines for the Preparation of TA claims & Allied Matters**

and other claims must be preferred with due care. In such claims, it is the amount of the claim as well as the facts on which such claim is based, which have to be certified.

If an officer has any doubt about a certificate or claim, which he/she is required to sign, he/she should seek the advice of the audit department or staff officer concerned, before signing it.

**Auth.: AO 6/2002**

### **8. Delegation of Powers in Travel Regulations**

The correct position regarding the delegation of powers by the Controlling Officers and Competent Authorities under the provisions of Rules in Travel Regulations is as under:

#### **(a) Delegation of Powers under Rule 3 TR**

Powers mentioned in this rule are either of the local Superior Officer or of the Controlling Officer. This fact should, therefore, be specifically mentioned while delegating powers under the above rule.

If delegation of powers is of those of the Controlling Officer (as distinct from those of the local superior), the provisions of rule 3 TR have to be complied with. According to this rule, the Controlling Officer has to obtain the express permission of the Competent Authority (as defined in rule 2 TR) before he can delegate his powers to a subordinate officer. The letter regarding delegation of powers of a Controlling Officer to a subordinate officer (as distinct from local superior officer) should, therefore, invariably contain a reference to the number and date of the letter from the Competent Authority under which permission has been granted to the Controlling Officer for delegation of his powers to the subordinate officer. In case the delegation of powers is of those of the local superiors, such specific permission of the Competent Authority is not required.

#### **(b) Delegation of Powers by Competent Authority**

Delegation of powers of the Competent Authority is different from the delegation of powers of the Controlling Officers. The

## **Handbook on Travelling Allowances - 2023**

latter is governed by the provisions of rule 3 TR, whereas delegation of powers by the Controlling Officer can be to any subordinate officer, the Competent Authority can authorise only an officer, holding or officiating in a first grade staff appointment to sign on his behalf vide rule 3(b) TR. It should, therefore, be ensured that in case of an authorisation of powers by the Competent Authority under rule 3(b) TR, it should normally be to a first grade staff officer. If it is to a second grade appointment, a clear indication of the first grade appointment in which the officer is officiating, should be given in the letter of delegation.

### **(c) Delegation of Powers under Rule 65(b) Financial Regulations (FR) Part I**

Delegation of powers under the rules in FR is quite different from that under rules in TR. Under rule 65(b) FR Part I, a Competent Financial Authority may authorise a staff officer to sign communications and documents of a financial character on his behalf. Such a staff officer need not necessarily be holding a first grade staff appointment. However, for delegation of powers of a Competent Authority under the rules in TR, the staff officer should be holding or officiating in the first grade staff appointment vide rule 3(b) TR. This distinction should clearly be kept in view, while delegating powers of Competent Authority under rules in TR.

**Auth.: AO 90/1977**

### **9. Correspondence with the Office of the PCDA(O)**

Officers will address all queries on Pay matters and TA matters to their CO/OC Units/Formations, who will refer only actual and not hypothetical cases to the PCDA(O). The CO/OC will address the PCDA(O) in the form of a letter containing interalia, the following information:

- i. Rank, Full Name, Personal No., CDA (O) Account Number of the officer as per the latest Statement of Account.
- ii. Subject of the communication.

## **Guidelines for the Preparation of TA claims & Allied Matters**

- iii. Previous communication with and/or from PCDA(O), if any.

Separate references should be made in respect of each officer for each subject. Precedence classification like OP IMMEDIATE or PRIORITY will not be used. All such communications shall be done online only on the official website of PCDA(O), Pune through log-in ID provided to the individual Army Officer.

**Auth.: AO 4/2003**

### **10. Remittance of Govt. dues in favour of PCDA(O)**

Any Govt. dues, such as unutilized/excess advances on TD/PDM/LTC drawn etc. are required to be refunded by the officers through e-MRO/MRO only in favour of PCDA(O), Golibar Maidan, Pune 411001. The specific ten digit code number allotted by RBI to PCDA(O) viz. 4021000009 is required to be indicated on the MRO so as to avoid possibility of mixing of receipt among other PCsDA/CsDA. In addition, the particulars i.e. on what account the amount is remitted, are also required to be indicated clearly on the e-MRO/MRO. Officers may preferably deposit the amount online by e-MRO through State Bank of India, Portal also. The facility of e-MRO is available on official website of PCDA(O), Pune.

### **11. TA/DA claims which are subject to audit and payment by the Regional PCsDA**

The following types of claims are subject to audit and payment by the Regional PCsDA. These claims should be submitted to the Regional PCsDA concerned under whose jurisdiction the unit falls and not to the PCDA(O).

- i. Claims on account of preservation and transportation of dead bodies of officers killed in war/CI operations and such other operations.
- ii. Travel by fastest means including air (w.e.f. 01 Sep 2008) shall be authorised for onward and return journeys to dependents of deceased officer for conducting customary social rites.

**Auth.: Rule 216, 217A, 218 B TR and GoI, MoD letter No. 12630/Mov C/3737 /D(Mov)/ 08 dated 29 Dec 2008.**

## **Handbook on Travelling Allowances - 2023**

- iii. Conveyance granted to two relatives of battle casualties at Govt expense to meet officers admitted in a Military Hospital, is admissible to all officers irrespective of rank w.e.f. 01 Sep 2008.

**Auth.:** Rule 162 TR & GoI, MoD letter No. 12630/Mov C/3737/D (Mov)/08 dated 29 Dec 2008.

### **12. Forms on which claims are to be preferred**

The TA/DA on temporary duty, Claims for moves on permanent duty, LTC and Conveyance Allowance claims are to be preferred on the prescribed forms only.

These forms are available at appendix after last chapter No. 15.

### **13. Manner of preparation of claims and certificates / documents required in support thereof**

Guidelines for the correct preparation of TD, PDM and LTC claims and the certificates/documents which are required in support thereof are indicated in the succeeding Paras:-

- (a) All claims should be preferred legibly in ink or typed in the prescribed form (refer Para 12 above).
- (b) In cases where an advance is drawn, the adjustment claims should be preferred immediately on completion of return journey, within 60 days of completion of return journey in case of TD & PDM, and 30 days of completion of journey in case of LTC, so as to avoid recovery of the advance with Penal Interest as contemplated in Rule 17 - A TR and as amended vide GoI, MoD letter No. 12630/TA/Mov C/198/D(Mov)/2018 dated 06 Dec 2018 extending the provisions of GoI, MoF, DOE OM No. 19030/1/2017-E.IV dated 13 March 2018.
- (c) The instructions printed on the forms are based on the regulations and therefore, to be complied with and the relevant columns are to be completed in full. It should be ensured that the correct amount of advance drawn for TD/PDM/LTC is given in the claim, indicating the date of drawal of the advance and the source from which it was drawn.

**Note :** Amount of tickets booked through DTS is treated as an advance

## **Guidelines for the Preparation of TA claims & Allied Matters**

drawn in the system, as such the same needs to be reflected in claim as DTS advance. However, care is to be taken to prefer adjustment claim within permissible period of time following the provisions of limitations of claims, failing which, advance drawn from PCDA(O), Pune shall be recovered with Penal Interest thereon from Pay and Allowances.

- (d) The specific duty for which the journey undertaken and the Authority thereof should be indicated on the claim. If the move was of a secret nature, which cannot be divulged, it should be so stated confirming at the same time that the move is not in connection with any training or exercise. In such cases, the Authority sanctioning the move should also furnish a certificate to the effect that the move is in the interest of public service & is secret and its nature cannot be disclosed in the interest of security. It should also be certified by him that the move is not in connection with any training and is debitale to ordinary grant.

**Auth.:** AHQrs, QMG's Br Letter No. 98369/Q Mov C dated 18 Nov 1959.

- (e) The claim should be countersigned as per rule 6 TR by the local superior officer or the Controlling Officer as the case may be, unless the claimant is exempted under rule 7 TR.
- (f) A copy of the sanction for the move and copy of the movement order and detention certificate should invariably be attached with the claim.
- (g) The time limit for submission of claims has been specified in rule 17-A TR and as amended vide GoI, MoD letter No. 12630/TA/Mov C/198/D(Mov)/2018 dated 06 Dec 2018, extending the provisions of GoI, MoF, DOE OM No. 19030/1/2017-E.IV dated 13 March 2018, DoPT OM No. 31011/3/2015-Estt(A-IV) dt 01/04/2015, Rule 290 & 292 GFR-2017 edition, may also be adhered to for provisions regarding the time limit for submission of TD, PDM and LTC claims and forfeiture of entitlements etc.
- (h) Copy of special sanction, such as sanction for the move ordered

## **Handbook on Travelling Allowances - 2023**

under rule 4(ii) TR accorded and countersigned by Controlling Authority, should be attached in original. Certified true copies of sanctions are not sufficient for audit purpose.

- (i) Original receipt from Railways/Roadways/Freight paid for conveyance of baggage or motor car/motor cycle/scooter should be attached with the claim. If the receipts are lost, a certificate of payment from the Railways/Roadways should be obtained and attached with the claim. If neither is possible in exceptional or extraordinary circumstances, sanction of the Controlling Officer, if he is otherwise convinced of the genuineness of the claim, waiving this requirement vide rule 23 TR should be obtained and attached with the claim.
- (j) Controlling Officers under rule 23 (ii) TR may waive the condition of production of cash receipts for road journeys viz. bus tickets in respect of leave journeys undertaken by officers and their families under rule 177(A), 177(B) and 179 TR, whenever they are satisfied in regard to the genuineness of the claim and the journey having been performed. The above relaxation will be made by the Controlling Officers themselves, purely on merits in really deserving cases and not as a general measure.

The ticket number and the PNR number indicated in the Railway ticket should be furnished in the LTC claims. This requirement cannot be waived.

When required by rule, the orders of the Competent Authority will be obtained and furnished in support of the claim as mentioned vide rule 23 (iii) TR.

**Auth.:** GoI, MoD letter No. 12647/Q Mov/ 2464/D(Mov)/2001 dated 11 Sep 2001 and AHQ letter No. 32012/Q Mov C dated 13 Jun 1993

- (k) Claims relating to cost of warrant under rule 47(iii) TR should be countersigned by the appropriate Controlling Officer (not the local superior officer) specified in rule 6 TR. This is one of the frequent omissions and should be avoided.
- (l) The rank, name and designation, appointment of the officer

## **Guidelines for the Preparation of TA claims & Allied Matters**

countersigning the claim should be indicated in BLOCK letters to enable eventual verification of the signature in audit.

- (m) When a claim originally submitted to the PCDA(O) is lost or misplaced and a fresh claim is preferred subsequently, a certificate prescribed in rule 43(i) FR Part II should be furnished with the fresh claim. Specimen of certificate is given below :

"Certified that (here mention the missing document i.e. nature of claim) in respect of Personal Number.... Rank.... Name..... CDA (O) Account No.....has been lost and to avoid the possibility of double charge being made, a note has been made in (here mention in which document) on record in my office."
- (n) The CDA(O) Account Number of officer as shown in the latest Statement of Account issued by the PCDA(O) should be indicated on the claim. This is essential to locate the records in the office of the PCDA(O). Failure to furnish the correct CDA(O) Account Number of the officer is likely to delay the payment of the claim.
- (o) The particulars of advance ticket and boarding passes Railway warrants and Form 'D' (viz. the number and date, the stations between which used and the quantity of baggage conveyed) used, if any, should be furnished clearly.
- (p) When conveyance of car on transfer is claimed, please furnish full details like date of purchase of car and copy of Registration Certificate (RC) together with the claim.

### **14. Countersignature of TA/DA & LTC claims**

In cases where Competent Authority has sanctioned the move, the countersignature of claims by the local superior officer is sufficient. In other cases, all the claims are required to be countersigned by Controlling Officer as mentioned in Appendix- II TR.

#### **14 (A). Powers to submit TA claims without countersignature of Controlling Officer**

- (i) All officers of the rank of Major General and above irrespective of their appointments and posting are permitted to submit their

## **Handbook on Travelling Allowances - 2023**

TD/PDM/LTC claims without countersignature. However, they are not authorised to sanction their own move.

- (ii) Similarly, Officers mentioned in Appendix IV TR are also permitted to submit their claims without countersignature of Controlling Officer.

**Auth.:** Rule 6 TR and Appendix IV TR.

### **15. Particulars/Certificates required with different types of claims**

The certificates, documents, particulars and other requirements, which in addition to those specified in preceding Paras, that would be required with specific types of claims are indicated in the succeeding Paras:

#### **(A) Temporary duty claims**

- (i) Move sanction, in original, of the Authority sanctioning the move under Appendix III or rule 4 (ii) TR, as the case may be.
- (ii) The specific duty performed by the officer at the outstation should be clearly indicated.
- (iii) Number and date of the warrant used.
- (iv) The actual mode of conveyance used and the actual expenditure/fare paid from duty point to Railway station and vice-versa, supported by a certificate to that effect. In case of journey performed under own arrangement, specific sanctions from the Competent Authority shall be ensured under the relevant orders in Travel regulations.
- (v) Copy of detention certificate.
- (vi) All printed certificates on the reverse of IAFT - 1716 are to be completed, scoring out the inapplicable portions.
- (vii) As per Seventh Pay Commission orders, there will be no separate reimbursement of food bills. Instead, the lump sum amount per day will be payable depending on the Pay Level in Pay Matrix and length of absence from HQrs. Since the concept of reimbursement has been done away with, w.e.f. 01 July 2017, no

## **Guidelines for the Preparation of TA claims & Allied Matters**

vouchers will be required.

**Auth.:** GoI, MoD letter 12630/Mov C/242/D (Mov)/2017 dated 15 Sept 2017.

- (viii) Special sanction under rule 4(ii) TR, wherever accorded, to be sent in original.
- (ix) Ration allowance is recoverable from the amount of food bills. If the officer has not drawn ration/ration money, it should be supported with the certificate from the CO/OC at the HQ station that the officer has not drawn free ration in kind or cash in lieu of free ration.
- (x) The exact distance involved should be indicated in case where road mileage allowance (RMA) is claimed for journeys by road along with receipt of expenditure.
- (xi) In case of Conveyance Allowance under rule 222 TR monthly average Running Certificate must be enclosed.

### **(B) Permanent duty claims**

- (i) The certificates at page 2 of the form IAFT-1715 should be completed.
- (ii) The correct ages of children, sisters and minor brothers for whom TA on PDM/LTC is claimed, should be specified.
- (iii) Certificate to the effect that the family members, for whom TA on PDM/LTC has been claimed, are wholly dependent on the Officer.
- (iv) The stations between which the journey was performed by each member of the family and the dates of their moves should be clearly indicated.
- (v) Certificate to the effect whether free Govt. transport is utilised for the conveyance of self, family members.
- (vi) Number and date of Railway warrant used.
- (vii) IHQ of MoD(Army)/DGMS letter notifying posting and movement order.
- (viii) Receipts for conveyance of car and baggage with consignment note.

## **Handbook on Travelling Allowances - 2023**

- (ix) Copy of RC book for claiming conveyance of car.

### **(C) Claims on account of Leave Travel Concessions**

- (i) The stations between which the journey was performed by the individuals, for whom LTC is claimed, should be furnished.
- (ii) The dates of onward and return journey should be furnished in respect of each member, for whom LTC is claimed.
- (iii) If the journey is by rail, the class of accommodation should be indicated. If the journey is by a mode other than by rail, the full details thereof should be furnished.
- (iv) The period of leave sanctioned to the officer and a copy of the order sanctioning the leave should be furnished alongwith copy of Part II Order notifying the leave is accorded.
- (v) The home station as recorded in the officer's service documents should be furnished.
- (vi) A certificate to the effect that the Officer has not availed of a similar LTC either under rule 177(A) or 177(B) TR previously during the calendar year \_\_\_\_\_ for himself and for wife and children', should be furnished.

A certificate to the effect that 'the Officer has availed/not availed LTC either under rule 177(A) or 177(B) or 177(C) TR previously during the calendar year \_\_\_\_\_ for himself, in case, the officer is serving in field/concessional area, should be furnished.

- (vii) If the claim is under rule 177(B) TR, a certificate to the effect that 'the officer and/or his wife have/has not availed of the concession previously should be furnished.
- (viii) The particulars of warrant/form 'D' used, if any, should be furnished.
- (ix) A certificate to the effect that 'the station to which LTC is claimed is the home station of the officer as recorded in his/her service documents' should be furnished.
- (x) The details of the family member(s) and his/her/ their relation with the officer should be specified.

## **Guidelines for the Preparation of TA claims & Allied Matters**

- (xi) When LTC is claimed for children, sisters or minor brothers, their age should be indicated.
- (xii) A certificate to the effect that 'LTC under rule 177(A) TR has not been claimed previously during the calendar year \_\_\_\_\_ in respect of the dependent(s) for whom LTC is claimed under this claim, should be furnished.
- (xiii) A certificate to the effect that 'the members, for whom LTC is claimed, are wholly dependent on the officer and that their income does not exceed Rs.9,000/- per month from all sources including pension (inclusive of temporary increase in pension and pension equivalent to DCRG benefits)', should be furnished.
- (xiv) In all cases of Air Travel where the Govt of India bears the cost of Air Passage, Air Tickets shall be purchased and booked from the three authorised agents viz.:
  - a. M/s Balmer Lawrie & Company Ltd.(BLCL)
  - b. M/s Ashok Travels & Tours(ATT)
  - c. Indian Railways Catering and Tourism Corporation Ltd.(IRCTC)

This order is applicable with effect from 01<sup>st</sup> Jan 2022

**Auth.:** GoI, MoF, DoE, New Delhi letter No. 19024/03/2021-E.IV dated 16<sup>th</sup> June 2022

- (xv) Correct facts should be furnished in the LTC claims. Officer signing a certificate is personally responsible for the correctness of all facts stated therein. LTC is not intended to be a source of profit. Claiming of fares by a higher class than actually travelled or claiming LTC for a journey not performed or claiming any amount in excess of that actually incurred for the journey will lead to serious consequences.
- (xvi) The LTC claim should be preferred in the standard form as shown in Appendix 'A' to AO 30/89.

**Auth.:** AO 194/1972 & 30/1989 and GoI, MoD letter No. 12647/Q Mov C / 2464/D (Mov)/2001 dated 11 Sep 2001

### **D. Claims for journeys on retirement from service**

- (i) The travelling allowance claims for officers and their family on

## **Handbook on Travelling Allowances - 2023**

retirement will be preferred in the same manner as in case of permanent duty moves. The claims of Officers who are their own controlling officers should, however, be countersigned by their immediate superior Administrative Authority.

- (ii) In addition to documents like IHQ of MoD(Army)/DGAFMS letter approving retirement/release of the officer, tickets, stamped receipt for conveyance of baggage, car etc., Part II Order notifying permanent address of the officer after retirement/release is also required to be enclosed with the claim. Time limit for submission of claims for TA on Retirement w.e.f. 15/06/2021 onwards, stands modified from existing Sixty (60) days to 180 days (Six months), succeeding the date of completion of journey.

### **16. Some aspects on TA entitlements**

- (a) All moves on temporary duty should be sanctioned by the Appropriate Authority mentioned in Appx III TR as amended. These authorities can sanction the move of an officer only when the move in question is authorised in Regulations or adhoc Govt. letters. Where move is not so covered by any specific rule or order, specific sanction of the Competent Authority under rule 4(ii) TR would be necessary for admitting the move, in audit. Competent Authority, cannot however, sanction his own move under rule 4(ii) TR. Approval of the next higher Authority would be necessary in their cases.

**Auth.:** AO 237/1970.

- (b) Competent Authorities and Controlling Officers should exercise a strict control in sanctioning moves under their discretionary powers so as to affect maximum economy in expenditure consistent with efficiency.
- (c) Conveyance of servants at Govt. expenses is not admissible for journeys on temporary or permanent duty.
- (d) The scale of baggage authorised in rule 119(iii) TR for courses of instructions less than 180 days duration, the officer is entitled to 20 kgs of baggage over and above RFA at Govt. expense. This

## **Guidelines for the Preparation of TA claims & Allied Matters**

is admissible only to officer on move from one peace station to another peace station.

- (e) When an officer proceeds to officiate in a leave vacancy and claims TA/DA, full particulars of the officer in whose leave vacancy the officiating arrangement is made, should be furnished.
- (f) Officers when transferred for medical treatment from one hospital to another will not be entitled to any daily allowance, for the stay at the hospital.
- (g) Conveyance at Govt. expense is not admissible for journeys to attend Regimental re-unions, Corps Day Celebrations, Trooping of Colors, Ceremonial Parades, Anniversaries, Dinner Day and so on.

**Auth.:** AO 342/1965

- (h) No TA/DA is admissible for the journey in respect of interviews with the superior authorities in connection with the officer's release, appointments, promotion, retention and allied matters.

**Auth.:** AO 20/1996

- (i) A separate certificate issued by the Controlling Authorities permitting the employees to go by 'Tatkal service' under unavoidable circumstances in the interest of state would be required. This is effective from 04 Sep 2006.

**Auth.:** GoI, MoF, Dept of Exptr (Exp) ID No. 299/E.IV/2006 dated 21Jul 2006 and CGDA letter No. AT/IV/4513/XVII dated 10 Jan 2007.

- (j) W.e.f. 01 Sep 2008, the drawal of various allowances and other benefits in the revised structure based on pay in respect of re-employed officers shall be regulated with reference to pay that is fixed on re-employment. Pay for these allowances will be the pay fixed before deducting the pension.

**Auth.:** GoI, MoD letter No. 1/69/2008/D(Pay/Services) dated 24 Jul 2009.

## **Handbook on Travelling Allowances - 2023**

### **17. Use, issue and completion of Railway Warrants and Form 'D'**

- (a) Before a railway warrant/Form 'D' is issued to an officer, it should be ensured by the authority issuing the same that the officer is entitled to use it for the journey in question. All the columns of the form should be filled in and the inapplicable ones scored through. The CDA(O) Account Number of the officer should invariably be quoted on the form. In case, CDA(O) Account Number has not yet been allotted (in r/o newly commissioned officers), the personal number should invariably be furnished. The fact that the cost thereof is adjustable by PCDA(O) in respect of Army Officers should also be clearly indicated on the top of the form.

**Auth.:** AO 179/1978

- (b) When more than one railway warrant or Form 'D' is used for a particular move (e.g. one warrant for self and another for family and baggage subsequently in consequence of the transfer of the officer), the forms should be linked and counter linked.
- (c) The correct Authority for the move should invariably be noted on the forms, where warrants have been issued for moves requiring special sanction under the provisions of rule 4(ii) TR, rule 150-A TR etc., mention of the sanction issued by the Competent Authority should invariably be made on the warrants.
- (d) When a warrant is issued in respect of the journey of the children, parents, sisters and minor brothers of an officer, consequent on his permanent transfer, it should be ensured that they are dependent on the officer. These conditions should also be ensured when a warrant or form 'D' is issued in respect of such members of the officer's family for their journeys. W.e.f. 01 Sep 2008, parents/step parents living away from the officer and wholly dependent on the Officer are entitled for travelling expenses for LTC under rule 177(A) TR.
- (e) When a warrant is issued to an officer for his leave journey under rule 177(A) TR, it should be ensured that the station to which the warrant is issued is the home station of the officer, as

## **Guidelines for the Preparation of TA claims & Allied Matters**

recorded in his service documents. In respect of the members of the family, a warrant can be issued to the home station of the officer only and not to any other station even though the distance involved may be less.

- (f) Reference to the number and date of order granting leave, the nature and period of the leave should be indicated on the forms issued for journeys during leave. The number and date of the order authorising the move on duty, should be indicated on the warrants issued for duty moves.

When endorsing a receipt for the tickets received in exchange of a form 'D', it is advisable that the officer receiving the ticket(s) indicates in the receipt portion of the form 'D', the number of full and half tickets purchased.

- (g) Use of railway warrant for journeys on retirement is not permissible.

### **18. Procedure to be adopted when an Officer is unable to commence or complete the journey to be performed on tickets already obtained in exchange of Railway Warrant or Form 'D'**

Under the existing rules, Railways grant a full refund (less 10% where the cancellation was due to other than official reasons) on unused or partly used tickets issued in exchange of warrants or Form 'D', provided these are deposited at the station where the journey terminated or was due to have commenced. In the event of the journey having to be put off due to official reasons or due to exigencies of service, in the public interest, the Railway authorities afford full refund, provided the claim is supported by a certificate from the Competent Authority to this effect.

The following procedure will be adopted by the officer who for some reason is unable to commence or complete the journey to be performed on tickets already obtained in exchange of warrants or concession vouchers:

- (a) Unused or partly used tickets will be deposited with the Station Master at the station where journey was to have commenced or was terminated and a certificate to this effect obtained in lieu.

## **Handbook on Travelling Allowances - 2023**

- (b) An application for refund giving full particulars will be handed over to the Station Master and two copies thereof given to the administrative authorities (parent unit/formation) to enable for processing the case for refund.
- (c) The certificate obtained in lieu of surrendered tickets will be handed over to unit (administrative authorities) along with the copies of application submitted to Station Master concerned.
- (d) Unit authorities will be responsible for obtaining refund and PCDA(O) will be responsible for watching the recovery.  
If the officer fails to apply within the period of limitation of six months, the loss caused to the Defence Services Estimates will be debited to the IRLA of the officer.
- (e) Immediately on surrendering of the unused or partly used tickets, unit authorities should initiate expediting action with the railway authorities concerned, endorsing a copy thereof to PCDA(O) along with the copy of the officer's application for refund giving full particulars of concession vouchers/warrants and circumstances under which the journey could not be completed.

**Auth.:** Appx E to SAO 07/S/1984

Where the cancellation was due to other than official reasons, the element of 10% not accepted for refund by the Railways under their rules, will be debited to the officer's IRLA immediately. The remaining portion will also be debited to the IRLA if the Railways do not afford credit within a reasonable time and do not also accept an original debit from this office.

**Auth.:** CGDA letter No. 4401/AT-P dated 22 Jul 1969

### **18 (A). Do's and Don'ts for Army Officers while submitting claims**

#### **Do's**

##### **(a) General**

- (i) Please quote full CDA(O) Account Number in all correspondence including enclosures, FAX, telegrams, E-mails etc.
- (ii) Please furnish your E-mail address to PCDA(O).

## **Guidelines for the Preparation of TA claims & Allied Matters**

- (iii) Please correspond separately on matter pertaining to T Wing, Ledger Wing and Rent Cell.
- (iv) Please visit PCDA(O) website before sending reminders for status of claims.
- (v) Please observe courtesy and politeness while corresponding with PCDA(O).
- (vi) Please prefer TA/DA & LTC claims in prescribed forms viz. IAFT-1715 for permanent moves, IAFT-1716 (Revised) for temporary duty moves and Appendix A to AO 30/89 for LTC claims.
- (vii) Please complete all certificates prescribed on the forms for permanent duty, temporary duty and LTC claims.
- (viii) Please ensure that the claim is countersigned by the local superior authority or controlling officer as mentioned in Appendix II TR.
- (ix) Please ensure that air tickets along with boarding pass, as a proof of having undertaken the journey, are enclosed with the claim wherever journey is performed by air. As per the clarification received vide GoI, MoD, DMA, New Delhi No. 12630 / Tpt.A / Mov C / 205 / D(Mov) / 2020 dated 16th December 2020, in case the officer is unable to submit the Boarding Pass alongwith TA bill, he/she can submit a Self - Declaration certificate as per the proforma, in lieu of Boarding Pass alongwith TA bill. However original Boarding Pass is required for LTC claim.

**Auth.:** GoI, MoF, Dept of Expenditure OM No. 19030 /3/2014 -E.IV  
Dated 08 Oct 2014.

- (x) Please give details of advance drawn, if any, in the adjustment claim. Please furnish the details of DTS tickets booked in the claim, as an advance, and submit the claim along with DTS tickets and boarding passes.
- (xi) Please submit the claim within the prescribed time limit.
- (xii) Please enclose dependency certificate if TA is claimed for

## **Handbook on Travelling Allowances - 2023**

parents, brothers and sisters etc.

### **(b) Requisitions for advances**

- (i) Please indicate stations between which move is involved, details of family and break-up of the amount claimed in requisition for advance of TA/DA & LTC.
- (ii) Requisitions for advance on account of TD/PDM/LTC may be submitted by officers online through login into PCDA(O), Pune website. Officers should submit their requisitions separately for TD, PDM or LTC. The claim should be completed by uploading relevant documents with requisitions.
- (iii) For admittance of requisition of advance, following documents invariably submitted along with claims -
  - (a) For Temporary Duty - Sanction for movement.
  - (b) For Permanent Duty - Transfer Order.
  - (c) For LTC - Leave sanction letter.

### **(c) Temporary duty claims**

- (i) Please ensure that the nature of temporary duty performed is indicated in the move sanction.
- (ii) Please enclose Detention Certificate with the claim.
- (iii) Please ensure that the sanction of Competent Authority as listed in Appendix I TR is enclosed with the claim when full RMA is claimed as per Note 2 under rule 40 (A) TR.
- (iv) Temporary duty claims have to be supported by receipt/vouchers for reimbursement of accommodation charges and charges for travel within the city.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D (Mov)/2017 dated 15 Sept 2017.

- (v) The 7<sup>th</sup> CPC has recommended to continue the concept of reimbursement of Hotel Accommodation, Food Bills and Taxi Charges, with the exemption that the vouchers are not required to be produced for Food Bills. Daily Allowance is admitted to officers as a reimbursement of the expenditure incurred by him

## **Guidelines for the Preparation of TA claims & Allied Matters**

on tour for his stay, food and travel at the station. In case of free lodging and boarding, an officer, if incurring any expenditure on local travel, can claim the same as per the provisions of Para 2 E (i) and (iii) of GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017. As such, the earlier system of giving 25% of DA has been discontinued. Also, after implementation of 7<sup>th</sup> CPC orders, the facility of option to claim DA at 5<sup>th</sup> CPC rates is done away w.e.f. 01 July 2017.

**Auth.:** GoI, MoD letter No.12650/TA/Mov C/198/D (Mov)/2018 dated 06 Dec 2018 extending provisions of GoI, Dept of Expenditure, E.IV branch OM F. No. 19030/1/2017-E.IV dated 01 Feb 2018.

(vi) Please use air warrant/exchange order for travel abroad on duty.

### **(d) Permanent duty claims**

- (i) Please submit Part II Order for Posting in and Posting Out as well as copy of Authority for Move alongwith the TA claim.
- (ii) Please submit consignment note duly mentioning weight of baggage and printed cash receipt duly affixed with revenue stamp for conveyance of baggage and car.
- (iii) Please enclose a copy of RC book in your name along with the TA/DA claim and indicate date of purchase of car when conveyance of car is claimed.
- (iv) Please obtain sanction of the Competent Authority for extending the lien period for conveyance of family & baggage after expiry of the lien period.
- (v) Please forward a copy of letter allotting Govt married accommodation at duty station along with the TA/DA claim in case family/baggage is moved to new duty station in field area.

### **(e) TA/DA on Retirement/Release**

- (i) Please enclose a copy of Pt II order notifying retirement/release from Army service and address after retirement with the retirement TA claim.
- (ii) Please perform journey on cash basis while proceeding on

## **Handbook on Travelling Allowances - 2023**

retirement/release. Please don't claim advance for journey of these moves.

- (iii) Please ensure that retirement TA claim is countersigned by the next administrative superior Authority. This requirement is also applicable to officers who are authorized to submit their claims without countersignature while in service.

### **(f) LTC & Use of Form 'D'**

- (i) Please ensure that Form 'D' is not used by family members of MNS Officer.
- (ii) Please quote PNR & ticket No. on the claim.
- (iii) Please enclose Rail tickets /Bus tickets /Air tickets with boarding passes along with the claim.

### **Don'ts**

- (i) Do not visit or call up PCDA(O) on Saturdays, Sundays and holidays.
- (ii) Do not remind on TA/DA claims before 30 days of dispatch of claims.
- (iii) Do not book Air tickets from private agents from private websites like yatra.com, udchalo.com, makemytrip.com or through website of airlines ... etc. It should be booked from the three Authorised agents viz. M/s IRCTC, M/S Balmer and Lawrie co. Ltd, M/s Ashok Travels and Tours only.
- (iv) Do not correspond on frivolous matters.
- (v) Do not send copy of move sanction/posting order in advance.
- (vi) Do not travel by private vehicles including own car while availing LTC.
- (vii) Do not use Railway warrant for family members while availing LTC under rule 177(B) TR.
- (viii) Do not use Railway warrant while proceeding on retirement.
- (ix) Do not draw advance of TA for journey on retirement/release.



## **2. General Information On TA/DA**

### **19. TA is admissible for duty journeys**

Travelling allowance is admissible to an officer when he travels on Bonafide Duty/Official Duty only.

**Auth.: Rule 2 TR**

An officer is considered for the purpose of the rules regarding travelling allowance to be on Bonafide Duty/Official Duty when performing a journey specified by Regulations in the interest of public service and not at the request or for the personal convenience or in consequence of the misconduct of the officer concerned. An Area or Independent Sub Area Commander or a Competent Authority may, however, at his discretion permit an officer transferred for misconduct, to travel on duty.

A transfer at an officer's own request will be treated as a transfer in the public interest if the Competent Authority for special reasons, which should be recorded, so directs.

**Auth.: Note 2 below definition of 'Duty' at Rule 2 (n) TR**

**20.** Journey of an officer to attend as an accused in a court of inquiry or a court martial at an outstation would not be equated to a journey on transfer for misconduct. So long as the enquiry is not conducted at the outstation at the request of the officer, such a journey would be viewed as falling within the normal purview of the term 'Duty' and travelling and daily allowances regulated accordingly, provided the move is sanctioned by the Competent Authority mentioned in Appx III TR.

**Auth.: Note 1 below the term 'Duty' under Rule 2 TR**

### **21. Definition of the term 'FAMILY'**

- (i) Family means officer's wife or husband as the case may be and two surviving unmarried children or step children wholly dependent on the officer irrespective of whether they are residing with the officer or not.
- (ii) It includes married daughters who have been divorced,

## **Handbook on Travelling Allowances - 2023**

abandoned or separated from their husband and residing with the officer or not and are wholly dependent on the officer.

- (iii) Parents and/or step parents residing with and wholly dependent on the officer.
- (iv) Unmarried minor brothers as well as unmarried divorced, abandoned, separated from their husband or widowed sister, residing with, and wholly dependent on the officer, provided their parents are either not alive or are themselves wholly dependent on the officer.

**Auth.: Rule 2 (p) TR**

**Note :**

- (a) Not more than one wife is included in the term "Family" for the purpose of these rules. However, if an officer has two legally wedded wives and the second marriage is with specific permission of the Govt., the second wife shall also be included in the definition of "Family".

**Auth.: Note 4 Rule 2 (p) TR**

- (b) Children of divorced, abandoned, separated from their husbands or widowed sisters are not included in the term "Family".

**Auth.: Note 5 Rule 2 (p)TR**

- (c) As per Sixth Pay Commission (SPC) orders, w.e.f. 01 Sep 2008, the parents and/or step parents (step mother and step father), who are wholly dependent on the officer, shall be included in the definition of the family for the purpose of LTC, irrespective of whether they are residing with the officer or not.

**Auth.: Note 2 Rule 2 (p)TR**

- (d) Further, the definition of dependency is linked to the minimum family pension prescribed in Central Government and Dearness Relief thereon. The extant conditions in respect of other relations included in the family including married/divorced/abandoned/separated/widowed daughters shall continue without any change.

## General Information On TA/DA

**Auth.:** Note 1 Rule 2 (p)TR

- (e) The minimum family pension w.e.f. 01 Jan 2016 is Rs. 9,000/- p.m.

**Auth.:** GoI, MoD letter No. 17(01/2016-D(Pen/Pol) dated 29 Oct 2016.

### **22. Mode of conveyance**

Conveyance may be provided directly by warrant, requisition, credit note or on cash payment, and indirectly in the form of passage or travelling allowance.

**Auth.:** Rule 24 TR

Reimbursement of the cost of conveyance to an officer who adopts a mode and/or a class of conveyance other than to which he/she is entitled will be limited to the actual fares paid by him/her or the cost that Government would have incurred had the officer availed of the authorised mode and class of conveyance.

**Auth.:** Rule 35 TR

When a warrant is not used by the officer who may be required to travel on duty on warrant by rail, a reimbursement of the value of the warrant may be allowed with the sanction of the Controlling Officer provided that the officer incurred expenditure on the method of travel adopted and that no extra expense is caused to the state thereby.

**Auth.:** Rule 47(iii) TR

### **23. Classification of journeys**

All moves, for which conveyance at public expense is authorised, are classified under two categories viz.

- (i) on temporary duty
- (ii) on permanent duty

**24 (A).** The classification is determined by the Authority ordering the move according to his expectations of the period of the officer's stay at the outstation. If that Authority expects that duration of duty at an outstation will exceed more than 180 days, he will classify the move as permanent duty. Otherwise, the move will be classified as "temporary

## **Handbook on Travelling Allowances - 2023**

duty". However, a transfer classified initially as temporary shall be re-classified as permanent, if and when the period of continuous halt on duty in the said station actually exceeds 180 days. He will indicate the classification of the move in the officer's movement/posting order and also the nature of duty.

**Auth.:** Rule 56 and Rule 91 TR

**24(B).** An officer, who is posted on permanent duty to one station and moves to that station, becomes entitled to permanent transfer benefits. In case due to operational/administrative reasons, the officer is again transferred to another station within 180 days of present posting, permanent transfer benefits cannot be denied to him. However, these benefits are not admissible if transfer is made at the request of the officer.

**Auth.:** CGDA letter No. AT/IV/4513/XIV dated 24 Dec 2003.

**25.** Notwithstanding the above mentioned provision, no move of an officer shall be classified as permanent, if it is undertaken in pursuance of a tour of inspection.

**26.** In the case of an officer attending an authorised course of instructions at an outstation, the move will be classified as permanent or temporary as explained below.

- (a) When a course is initially intended to exceed 180 days, the move will be treated as on permanent duty.
  - (b) In determining the classification of moves in respect of courses of instructions, the duration of the course in a particular station will be the deciding factor. If a course is held at two different stations, the moves will be classified separately according to the period spent in each station and not with reference to the total period of the course.
- 27.** Moves of officers on attachment to other units/ formations at the discretion of IHQ of MoD(Army)/ GOC-in-C Command concerned for the purpose of investigation and progress of disciplinary cases shall not be classified as permanent even if the period of attachment exceeds 180 days but will be treated as only temporary and such attachment being not for the performance of any specific duty in the unit/formation to

## **General Information On TA/DA**

which so attached, no DA will be admissible for the period of halt with the attached unit/formation, unless an Officer is detailed to perform some specific duty during such attachment.

**Auth.:** Note 2 Rule 91 TR

### **28. Routes**

- (a) All Officers travelling on warrant or requisition are required to travel by the main route unless medical or military reasons render the use of an alternate route desirable.

**Auth.:** Rule 39 (a) TR

- (b) For the purpose of calculating mileage allowance, where admissible, a journey between two places is held to have been performed by the shortest of two or more practicable routes or by the cheapest of such routes as may be equally short.

**Auth.:** Rule 39 (b) (i) TR

- (c) The shortest route is that by which the Officer can most speedily reach his destination by the ordinary modes of travelling adopted by the general public. In case of doubt, a Competent Authority may decide which will be regarded as the shortest of two or more routes.

**Auth.:** Rule 39 (b) (ii) TR

- (d) If an officer travels by a route which is not the shortest but is cheaper than the shortest, his/her mileage allowance will be calculated on the route actually used.

**Auth.:** Rule 39 (b) (iii) TR

- (e) Routes which are not actually the shortest but recognized as shortest mentioned at Note 1 to 21 of rule 39 TR for the purpose of mileage allowance, may be used for all journeys i.e. whether on cash TA or on warrant journeys mentioned above.

### **Grant of mileage allowance by routes other than the shortest route**

A Competent Authority for special reasons, which should be recorded, may permit mileage allowance to be calculated on a route other

## **Handbook on Travelling Allowances - 2023**

than the shortest or cheapest, provided that the journey is actually performed by such a route.

**Auth.: Rule 40 (A) TR**

Travelling allowance by longer route is not admissible in cases where journey could not be performed by shortest route due to non-availability of reserved accommodation of the entitled class by that route.

**Auth.: Note 1 under Rule 40(A) TR**

### **29. Admissibility of supplementary charges**

The supplementary charges levied by the railways for journeys in super-fast/express trains on duty moves are reimbursable to all the officers and their families. The above charges levied by the Railways are to be claimed through a TA claim.

**Auth.: AO 23/1980**

### **30. Ferry charges, Tolls and Railway fare**

Officer travelling on duty within 8 kms of his permanent station is entitled to claim the actual amount which he may spend in payment of ferry, other tolls and fares for journeys by rail.

Officer travelling on duty on warrant by road, on which a municipal or other toll is levied, is entitled to the reimbursement of the same.

**Auth.: Rule 42 TR**

### **31. Reimbursement of reservation charges**

Reservation charges levied by the railways in respect of all classes of rail accommodation will be reimbursed to the officers, treating the same as part of the fare.

**Auth.: Rule 43(b) TR**

### **32. Reimbursement of cancellation and reservation charges**

Where an official journey by Rail/Air/State Transport Corporation Bus is cancelled in public interest, cancellation and reservation charges shall be reimbursed to the officer with the sanction of CFA. In similar circumstances, these charges in respect of members of family of an officer shall also be reimbursed.

## General Information On TA/DA

**Auth.:** Rule 44 (a), (b), (c) & (d) TR

**Following charges will be reimbursable:**

- i. 'Tatkal Seva Charges' for railway journeys undertaken for official purpose in extremely emergent circumstances which may be duly certified by the concerned Controlling Officers.
- ii. Internet charges for booking of rail tickets through internet/e-ticketing booked through the website of Indian Railways for rail journeys undertaken for official tours.
- iii. The element of Service Tax/Education Cess and other similar levies being charged by Government on travel by air/rail/steamer on tour/transfer or LTC.
- iv. Charges admissible by public transport is reimbursable for collecting air/rail tickets from railway station/booking offices etc.

**Auth.:** Rule 57 (h) TR

### **33. Revision of TA on reversion or promotion with retrospective effect**

The travelling allowances of an officer who is promoted/granted increased rate of pay (including annual increment)/reverted with retrospective effect **should not be revised** in respect of the period intervening between the date of promotion/grant of increased rate of pay (including annual increment)/reversion and that on which it is notified, except when the notification implies a change of duties. In the case of all travelling allowance claims audited before the notification appears, the audit authorities should be guided by the facts known officially at the time but in the case of travelling allowance claims not presented or audited before the promotion/grant of increased rate of pay (including annual increment)/reversion is notified, audit authorities will recognise the retrospective effect of the notification.

The family of the officer in such cases will be entitled to TA of the grade allowed to the Officer himself irrespective of whether the family precedes or follows him within the prescribed lien period.

**Auth.:** Rule 14 TR

## **Handbook on Travelling Allowances - 2023**

### **34. Lien on Conveyance**

- (i) Officers entitled to free conveyance to their home/SPR in India on retirement/death may retain a lien on conveyance for one year, which may be extended by the Competent Authority mentioned in Appx XI TR.

Members of their families and baggage may precede the officer by not more than two months from the date on which the officer superannuated/retired or follow them within one year from the date on which the officer himself moves.

**Auth.:** Rule 16 (i) (a) and 204 TR

- (ii) A family entitled to conveyance within Indian limits under Travel Regulations, may precede or follow the head of the family, provided that the journey is undertaken within six months of the date on which the head of family moves. Such a family is regarded as accompanying him.

**Auth.:** Rule 16(ii) (a) TR

- (iii) Family of an officer who is transferred from station 'A' to station 'B' and is again transferred to station 'C' is entitled to conveyance from Station 'A' to Station 'C' by the direct route when the move of the officer between these stations takes place within the time limit of six months from the date of commencement of the journey from station 'A' by the Officer himself. The same principle applies, if an officer is transferred to more than two stations within the time limit of six months.

**Auth.:** Note 1 below Rule 16 (ii) (a) TR

- (iv) The family conveyance admissible as stated above is subject to the conditions that no TA will be admissible to a member added to the family after the date of transfer of the officer.

**Auth.:** Note 1 below Rule 16 (ii) (b) TR

- (v) Officer, who sends his family in advance, will do so at his own risk and if the orders for the move for the head of the family be changed or cancelled subsequently, compensation or conveyance in respect of the return journey of the family is not admissible.

## General Information On TA/DA

**Auth.:** Rule 16 (ii) (c) TR

- (vi) A warning order issued by the General Staff Branch to a unit will constitute a posting order for the purpose of regulating free conveyance for the family of an officer proceeding to a non-static unit/formation/establishment whose personnel are in receipt of field service concessions. A family proceeding to their home/selected place of residence (SPR) etc. on receipt of the warning order, which is followed by a Q Mov Order/Signal/ posting order etc. and the head of the family actually moves out to the new duty station will be entitled to free conveyance to and from their home/SPR etc., in the event of the warning order being cancelled later. In case the family moves to their home/SPR etc. on receipt of warning order but the warning order is not followed by a Q Mov order/Signal etc. and the head of the family does not move out, the move of the family to and from their home/SPR etc. will be regulated under Govt. sanction.

**Auth.:** Rule 63 TR

**35.** Claims for conveyance of the family which moves under these rules in advance of the head of the family, will not be admitted finally in audit until the head of the family actually moves.

**Auth.:** Rule 16(ii)(d) TR

**36.** In the case of officers, serving at stations where families are permitted to reside, but cannot accompany or join the head of the family for want of accommodation at those stations, the time limit of six months will be calculated from the date, married accommodation becomes available at those stations.

The above stated provisions are applicable to the conveyance of personal effects also. However, in the case of conveyance of car, the time limit will be within six months from the date of officer's own move.

**Auth.:** Rule 16 (ii) (e) TR and AO 387/1973

**37.** Time limit of six months mentioned in Para 34 (ii) & (iii) above are also applicable to the transportation of personal effects and conveyance subject to the condition that the cost of conveyance of personal effects

## **Handbook on Travelling Allowances - 2023**

from the first to the last station will be regulated as follows:

- (i) The total weight carried from station 'B' to station 'C' and from station 'A' to station 'C' should not exceed the maximum entitled scale and
- (ii) The total cost of transporting the personal effects from station 'A' to station 'B' to station 'C' and from station 'A' to station 'C' should not exceed the amount admissible from station 'A' to station 'B' plus that admissible from station 'B' to station 'C'.

**Auth.: Rule 16 (f) TR**

**38.** Officer, under orders of transfer to another station who sends his authorised baggage or a portion thereof in advance of his move does so at his own risk and is not ordinarily entitled to any compensation in the event of his move being changed or cancelled. Competent Authority, as per Appx I TR, however, may if satisfied that the officer did not dispatch his baggage unduly in advance of his own move as originally ordered, sanction a refund of the actual cost of conveyance at goods train rate of the quantity of baggage within the authorised scale as covered in relevant provisions of rule 67 TR, which the change or cancellation of the move has involved.

**Auth.: Rule 16(ii)(g) TR**

**39.** In special cases, a Competent Authority as given in Appx I TR may sanction an extension of the time limit mentioned in sub clause(ii) (a) and (f) of rule 16 TR, provided he is satisfied that the circumstances of the case are such as to justify the grant of this concession.

**Auth.: Rule 16(ii) (h) TR**

**40.** DGOL & SM is the Competent Authority to sanction lien on conveyance for family and baggage on permanent transfer beyond one year.

DGOL is the Competent Authority to sanction lien on transportation of private conveyance on permanent transfer beyond one year from the date of move of an officer.

**Auth.: Rule 16 read with Appx XI TR**

## **General Information On TA/DA**

### **41. TA/DA Entitlements as per 7<sup>th</sup> CPC orders w.r.t. Pay level in the Pay Matrix and subsequent increase in the rates**

The term 'Pay in the Level' for the purpose of implementation of 7<sup>th</sup> CPC orders refers to 'Basic Pay' drawn in appropriate Pay Level in the Pay Matrix as defined in SRO 12 (E), 17(E) and 21(E) will determine the revised TA/DA entitlements as per 7<sup>th</sup> CPC orders applicable from 01 July 2017. This does not include Non-Practicing Allowance (NPA), Military Service Pay (MSP) or any other type of pay like Special Pay etc.

The entitlements of Daily Allowance on Tour i.e. reimbursement of Hotel charges, Travelling charges and Food charges as per rule 114 TR, and Reimbursement charges on Transportation of Personal effects and Conveyance on Transfer admissible under Rule 61, 67, 200-A and B TR mentioned in GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017, shall automatically increase by 25% whenever Dearness Allowance payable on the revised pay structure goes up by 50%.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017

## **Handbook on Travelling Allowances - 2023**

**Pay Matrix Level as per 7<sup>th</sup> CPC w.r.t. the ranks held by Officers.**

Sr. No.	Rank	Pay Matrix Level
1.	Lieutenant	10
2.	Lieutenant (MNS)	10
3.	Capt	10B
4.	Capt (MNS)	10A
5.	Major	11
6.	Major (MNS)	10B
7.	Lt. Colonel	12A
8.	Lt. Colonel (MNS)	11
9.	Colonel	13
10.	Colonel (MNS)	12
11.	Brigadier	13A
12.	Brigadier (MNS)	12B
13.	Maj. General	14
14.	Maj. General (MNS)	13B
15.	Lt. General (HAG)	15
16.	Lt. General (HAG+)	16
17.	Vice chief of Army Staff & Army Commanders	17
18.	Chief of Army Staff	18



## **Air Journey On Temporary Duty, Permanent Move & LTC**

### **3. Air Journey On Temporary Duty, Permanent Move And LTC**

#### **42. Orders on Air Journey:**

In view of the decision taken by the Govt. of India for disinvestment of Air India, it has since been decided by the Govt. of India that effective from 01st January 2022, in all cases of Air Travel where the Govt of India bears the cost of Air Passage, Air Tickets shall be purchased and booked from any one of the three authorised agents only.

The following may be followed while booking of the Air Tickets;

- i. In all cases of Air Travel where the Govt of India bears the cost of Air Passage, Air Tickets shall be purchased and booked from the three authorised agents viz.:
  - a. M/s Balmer Lawrie & Compay Ltd.(BLCL)
  - b. M/s Ashok Travels & Tours(ATT)
  - c. Indian Railways Catering and Tourism Corporation Ltd. (IRCTC)
- ii. The choice of the Travel Agent for booking of ticket for Tour and LTC from those in Para (i) is left open to the Ministry/Depts and to the official in case of self booking, based on convenience and service quality.
- iii. Army Officers are to choose flight having the Best Available Fare on their entitled travel class which is the Cheapest Fare available, preferably for Non-Stop flight in a given slot at the time of booking;
- iv. On the day of travel in the desired 3 hours slot of following time band - 00.00 to 03.00, 03.00 to 06.00, 06.00 to 09.00, 09.00 to 12.00, 12.00 to 15.00, 15.00 to 18.00, 18.00 to 21.00, 21.00 to 24.00.
- v. With provision of optimizing within 10% price band, for convenience and comfort.

## **Handbook on Travelling Allowances - 2023**

- vi. Any bookings made within less than 72 hours of intended travel on Tour, will require the submission of Self Declared justification by the Army Officer.
- vii. Cancellation made less than 24 hours before intended travel on Tour, will require the submission of Self Declared justification by the Army Officer.
- viii. In case of unavoidable circumstances, where booking of ticket is done from unauthorized travel agent/website, the Financial Advisor of the Ministry/Department and Head of Dept not below the rank of Joint Secretary in subordinate/attached offices are authorised to grant relaxation.
- ix. Tickets of all employees for a Single Tour should be done through One Selected Travel Agent only.
- x. No Agency Charges/Convenience Fees will be paid to these three Booking Agencies.
- xi. To ensure the timely payment of Air Ticket to the Travel Agents and to confirm the performance of journey, the Army Officer has to submit a Certificate/Undertaking in prescribed proforma (Annex -I) within Seven (7) days of completion of journey. TA bill may be submitted later as per the existing rules.
- xii. This ibid OM has been issued by the GoI, MoF, DoE, New Delhi in supersession of all existing instructions on the subject.

**Auth.:** GoI, MoF, DoE, New Delhi letter No. 19024/03/2021-E.IV dated 31st December 2021, GoI, MoF, DoE OM No. 19024/03/2021-E.IV dated 16th Feb 2022, letter no. 19024/03/2021-E.IV dated 16th June 2022 and GoI, MoPG&P, DoPT letter no. 31011/12/2022-Estt.A-IV dated 29th August 2022.



## Regulation Of TA - Temporary Duty Journey

### **4. Regulation Of TA - Temporary Duty Journey**

The rules in this chapter deal with the travelling allowance/daily allowance admissible for journeys on temporary duty.

#### **43. TA when admissible**

- (i) Travelling allowance is not admissible for any day on which an officer does not reach a point outside a radius of 8 kms from the 'duty point' (i.e. place/office of employment) at his HQ or returns to it from a similar point.

**Note:** The term 'radius of 8 kms' shall be interpreted as meaning a distance of 8 kms by the shortest practicable route by which an officer can reach his destination by ordinary mode of travel.

**Auth.: Rule114 (V) TR**

- (ii) For journeys within the radius of 8 kms, please see Rule 223 TR read with AO 110/1977.

#### **43 A. Dispensation of condition of Production of Receipts/ Vouchers for Reimbursement of Travelling Charges for Travel within City.**

Effective from 16<sup>th</sup> March 2021, condition of production of Receipts/Vouchers by Army Officers, from Pay Level 9 to 11(only) i.e. upto the rank of Major, for obtaining and seeking Reimbursement of Travelling Charges for Travel within City admissible under Daily Allowance on Tour has been dispensed off subject to furnishing of Self Certification with following details viz.;

- a. Period of Travel
- b. Vehicle Number
- c. Undertaking to the effect that-
  - i. No Service Transport or Civil Hired Transport was provided for any part of the journey or travel performed for which the claim has been preferred.
  - ii. Travel was necessitated and carried out for bonafide Military Tasks and bonafide Military Duties only.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Govt of India, MoD, DMA letter No. 12630/TA/DA/7<sup>th</sup> CPC/Mov C/43/D (Mov)/21 dated 16<sup>th</sup> March 2021, GoI, Min of Finance, Deptt of Expenditure, New Delhi O M No. 19030/2/2020-E.IV dated 22<sup>nd</sup> Dec 2020.

### **44. Revised orders on Travel entitlements by train and by air within the country as per 7<sup>th</sup> CPC orders w.e.f. 01 July 2017:**

- (i) Travel Entitlement by train and by air (Rule 92 and Rule 108 TR):**

<b>Pay Level in Pay Matrix by</b>	<b>Travel Entitlement by train and air</b>
14 and above	Business/Club class by air or AC-I by train
12 , 12A, 12B, 13, 13A, 13B	Economy class by air or AC-I by train
10, 10A, 10B,11	Economy class by air or AC-II by train

Officers are allowed to travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains. The reimbursement to Premium Tatkal Charges for booking of tickets, the reimbursement of Dynamic/Flexi-fare in Shatabdi/Rajdhani/Duranto Trains while on official tour/training (rule 95-A TR refers) and the reimbursement of Tatkal Seva Charges which has fixed fare, will remain continue to be allowed.

- (ii) Travel entitlement for the journey in Premium/Premium Tatkal/ Suvidha/Shatabdi/Rajdhani/Duranto Trains will be as under:**

<b>Pay Level in Pay Matrix</b>	<b>Travel Entitlements in Premium/Premium Tatkal/ Suvidha/Shatabdi/Rajdhani/ Duranto Trains</b>
12 and above	Executive/AC 1st Class (in case of Premium/Premium Tatkal/ Suvidha/Shatabdi/Rajdhani Trains as per available highest class)

## Regulation Of TA - Temporary Duty Journey

11, 10, 10A, 10B	AC 2 <sup>nd</sup> Class/Chair Car (in Shatabdi Trains)
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**The revised Travel entitlements are subject to following:**

- a. In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- b. In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- c. All mileage points earned by officers on tickets purchased for official travel shall be utilised by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.

**Auth.: Note 1 below Rule 62 TR read with 108 TR**

- d. In case of non-availability of seats in entitled class, Officers may travel in the class below their entitled class.

**(iii) International Travel Entitlement by Air w.e.f. 01 July 2017 - Rule 245 TR:**

Pay Level in Pay Matrix	Travel Entitlement
17 and above	First class
14 to 16	Business/Club class
13B, 13A, 13 and below	Economy class

**Auth.: GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.**

**(iv) Travel by helicopter -**

Officers who are entitled to travel by air on duty can make use of helicopter service operated by Helicopter Corporation of India between certain places within Indian limits, if the fare

## **Handbook on Travelling Allowances - 2023**

charged for helicopter is not more than the air fare otherwise admissible on that sector while travelling by IAC flights.

Similarly, travel by helicopter while availing LTC is not recognised.

**Auth.:** GoI, MoF, DoE ID No. I/E/IV/2007 dated 27 Feb 2007 received vide CGDA Office letter No. AT/IV/4026/X dated 27 June 2007.

### **Air travel by re-employed officers**

Consequent on SPC orders w.e.f. 01 Sep 2008 and 7<sup>th</sup> CPC Orders w.e.f. 01<sup>st</sup> July 2017, re-employed officers may perform journey by air. Further, the drawal of various allowances and other benefits in the revised structure based on pay in respect of re-employed Officers shall be regulated with reference to pay that is fixed on re-employment. Pay for these allowances will be the pay fixed before deducting the pension.

**Auth.:** GoI, MoD letter No. 1/69/2008/D(Pay/Service) dated 24 Jul 2009 and No. 1(14)/2017-D(Pay/Services) dated 09 Jan 2018.

### **45. Air/Rail travel for hospital admission of officers**

As per SPC orders w.e.f. 01 Sept 2008, the recognized class of travel for hospital admission by rail and air shall be the same as that recognized for official tours.

**Auth.:** Rule 94 & 108 (2) TR and GoI, MoD letter No. 12630/ Mov C/3737/D (Mov)/08 dated 29 Dec 2008.

### **46. Revised entitlement as per 7<sup>th</sup> CPC for journeys by Sea or by River Steamer w.e.f. 01 July 2017 (Rule 58 and 107 TR)**

(A) For places other than A&N Group of Islands and Lakshadweep Group of Island:

Pay Level in Pay Matrix	Travel Entitlement
10 and above	Highest class

(B) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :

## **Regulation Of TA - Temporary Duty Journey**

Pay Level in Pay Matrix      Travel Entitlement  
10 and above                  Deluxe class

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

### **47. Mileage Allowance for Journeys by Road as per 7<sup>th</sup> CPC orders w.e.f. 01 July 2017 (Rule 102, 106 and 111 TR)**

- (i) At places where specific rates have been prescribed:-

<b>Pay Level in Pay Matrix</b>	<b>Entitlement</b>
14 and above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC Taxi when the journey is actually performed by AC Taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
10, 10A, 10B, 11, 12 , 12A, 12B, 13, 13A, 13B	Same as above, with the exception that journeys by AC Taxi will not be permissible.

- (ii) At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighbouring States:

For journeys performed in own car/taxi	Rs. 24/- per km.
For journeys performed by auto rickshaw, own scooter, etc.	Rs. 12/- per km.

**The rate pre km will be further rise by 25% whenever DA increases by 50%.**

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated

## **Handbook on Travelling Allowances - 2023**

15 Sept 2017.

### **48. Travel by Railway Saloons/Special Reserved accommodation**

- (a) The following officers will be entitled to the use of Saloons, when absolutely necessary and desirable.
  - i. Chief of the Army Staff
  - ii. Vice Chief of the Army Staff
- (b) When not using a saloon, the above officers may requisition a two or four berth first class compartment. In special cases, however, when the above officers consider it necessary, a four berth air conditioned compartment may be requisitioned.
- (c) Army Commanders may use saloons within their own command only, when required, as travelling officers and for overnight accommodation at halts. In certain special cases, when it is considered by an Army Commander, that it is economical to bring his saloon to Delhi, he may do so with the prior permission of the Chief of the Army Staff.
- (d) In case when Army Commanders are not using a saloon, they may requisition a two berth or four berth first class accommodation or a two berth Air Conditioned compartment. In special cases, when considered absolutely necessary, a four berth air conditioned compartment may be requisitioned in lieu of a saloon.
- (e) PSOs at IHQ of MoD (Army), DGAFMS, Corps Commanders, Director Generals and Defence Planning Staff of the Chief of Staff Committee are allowed an air-conditioned coupe or a two berth AC-II compartment. When an air conditioned coupe or a two berth AC-II compartment is not available, a four berth AC-II compartment may be requisitioned.
- (f) No other officer will be entitled to the use of saloon, reserved compartment or coupe.

**Auth.: Rule 93 TR**

### **49. In every bill for travelling allowance in respect of a journey performed in reserved accommodation, the officer reserving the**

## **Regulation Of TA - Temporary Duty Journey**

accommodation must specify the number of persons who travelled with him and certify that the necessary first class/AC-II tickets were purchased by them, otherwise NIL certificates are required. He shall also be required before beginning the journey to have the numbers and other details of the first class/AC-II tickets purchased for the persons travelling with him in the reserved accommodation entered on the requisition form by the Station Master of the station from which journey is commenced. This is necessary in order to enable an adjustment to be made between the Defence and Railway department in respect of the first class/AC-II fares recognised by Railways.

**Auth.: Note 1 below Rule 93 TR**

**50.** The wife of the COAS may travel free as an entitled person i.e. without purchasing a ticket, in the Railway saloons reserved exclusively for the COAS, when his wife accompany him on tour in connection with the visit to the Welfare Organisation of which she is a member.

The total number of persons (other than attendants) travelling in the reserved saloon, including the COAS shall not exceed six.

**Auth.: Note 2 below Rule 93 TR**

### **51. Entitlements - Moves on temporary duty**

The components of TA/DA admissible for move on temporary duty are as under:

#### **(a) Road Mileage**

Govt. transport when available and considered essential, may be provided at the discretion of the appropriate authorities from the transport within their pool, to officers for journey on temporary duty as laid down in AI 24/1977. If Govt. transport is not used, road mileage allowance is admissible as under:

- (i) One road mileage each between HQ station to Railway station and from Railway station to temporary duty point and vice versa will be admissible. The rate of road mileage is the charge fixed by the RTO at that station for Taxi/Rickshaw etc. The rates of taxi/auto rickshaw are to be obtained by the Ministry/Department concerned and furnished to the audit authorities. Rate chart will be periodically revised and for places where the

## **Handbook on Travelling Allowances - 2023**

states have not updated the rates and presently prevailing rates are more than 2 years old as on date of journey w.e.f. 01/10/2022, the claims shall be admitted @ Rs. 24/- per Km.

**Auth.:** AI 36/1973 read with Rule 61 TR, DGOL & SM letter no. B/89621/RMA/Mov C dated 15/09/2022.

- (ii) Road mileage allowance admissible for journeys performed by sharing the hire charges or by taking a single seat in a Taxi/Auto Rickshaw will be actual share of the hire charges limited to the amount calculated at half of the rate notified by the concerned Director of Transport for Taxi/Auto Rickshaw.
- (iii) One road mileage each between HQ/residence at HQ to Railway Station/Air Port/Bus Stand/ disembarkation HQrs to duty point at the outstation will be admissible. However, for local journey performed at outstation, no road mileage will be admissible.

**Auth.:** Rule 111 (e) TR read with Rule 61 TR

**Note:** Where intermediate journeys by road are necessary to catch the next train/aeroplane, road mileage at appropriate rate is admissible irrespective of whether the journey is on tour.

**Auth.:** CGDA letter No. AT/IV/4518/Vol. II dated 14 Feb 1983

- (iv) Rates of Daily Travel entitlement at temporary duty station as per 7<sup>th</sup> CPC orders w.e.f. 01 July 2017 (Rule 114 TR)

<b>Pay Level in Pay Matrix</b>	<b>Entitlement</b>
14 and above	Reimbursement of AC Taxi charges as per actual expenditure commensurate with official engagements for travel within the city.
12 , 12A, 12B, 13, 13A, 13B	Reimbursement of AC Taxi charges of up to 50 kms per day for travel within the city.
10, 10A, 10B, 11	Reimbursement of Non- AC Taxi charges of up to Rs. 338/- per day for travel within the city.

## **Regulation Of TA - Temporary Duty Journey**

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

### **(b) For journey by rail**

- (i) Free Railway warrant in entitled class of accommodation will be issued for both onward and return journeys. If no warrant is used and the journey is performed by modes other than by rail between stations connected by rail, the entitlement of TA will be limited to the actual fares paid by the officer or the cost that would have incurred had the officer availed of the recognized mode and class of accommodation available on shortest route viz. cost of warrant at public tariff rate whichever is less, with the sanction of the Controlling Officer under rule 47(iii) TR.
- (ii) Journey by recognize Railway season tickets.
- (iii) In cases where officer performs a rail journey on duty, utilising the monthly/quarterly season tickets taken out by him for his personal use for attending office, no mileage allowance will be admissible but only the usual daily allowance, as admissible, in such cases.

**Auth.:** GoI, MoD letter No.B/89621/Q Mov C/5862/D (Mov)dated 29 Nov 1976.

### **(c) Journey by Road**

- (i) The mileage allowance is admissible for the journeys on temporary duty between places connected by road, between stations connected by rail, the road mileage at the appropriate rate would be restricted to entitlement for journey by rail on warrant i.e. cost of warrant, whichever is less.
- (ii) Officer travelling by road between places connected by rail may travel by any type of bus (viz. Ordinary bus, express bus, deluxe bus and Air-conditioned bus) and draw the fare actually paid limited to the cost of warrant by rail by the entitled class, whichever is less.
- (iii) When two or more Officer may draw the actual share of hire paid by him limited to half of the Road Mileage admissible.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 111 (c) TR

- (iv) When a road journey is performed between places connected by rail, road Mileage will be limited to the fare of the class of the railway accommodation to which the individual is entitled. However, the above Road Travel by Private arrangement (Own Car etc.) will be subject to obtaining approval of the controlling officer for travel by own arrangement.

**Auth.:** Rule 111 (d) TR, MoD letter No. 12630/TPT.A/Mov C/81/D(Mov)/2022 dated 25/02/2022.

- (v) When a group of officers travel by a chartered bus sharing their charges, each will be entitled to actual share of the hire charges limited to -
- a. The fare of the entitled class by rail between stations connected by rail.
  - b. between places not connected by rail, fare of the regular buses plying on the route.

**Auth.:** GoI, MoD letter No.B/89621/Q Mov C/ 5862/ D(Mov) dated 29 Nov 1976.

- (vi) **When full Road Mileage Allowance is claimed.**

When road mileage is claimed for a journey performed by motor car between stations connected by rail, the Competent Authority should decide whether the full rate of travelling allowance should be allowed in such a case or whether it should be limited to what would have been admissible, had the officer travelled by rail in the ordinary way. The principle which should be followed in deciding such question is whether any public interest was served by the road journey which would not have been served had the officer travelled by rail, such as the saving of public time or inspection work enroute etc.

**Auth.:** Note 2 below Rule 40 (A) TR

- (vii) **Journey by a conveyance for which no expenditure incurred.**

No mileage allowance is admissible for a journey on temporary

## **Regulation Of TA - Temporary Duty Journey**

duty performed by an officer in a vehicle provided free of charge or along with another officer in his vehicle, as no expenditure for the conveyance would be incurred by the officer in such cases.

An officer who is specially permitted to take his family with him while travelling on temporary duty by staff car or other Govt. vehicle, outside the HQ and who is required to pay hire charges for the use of the staff car will be regarded as having been provided with free conveyance and will not be entitled to mileage allowance although payment for the use of staff car is made by him for family members and not for himself.

### **(viii) Journey where rail cum road tickets are issued**

Officers travelling by road on duty, where rail cum road services exist and are controlled either by the Railways or by other authorities who recognise the tickets issued by the Railways and vice versa shall perform such journeys on rail cum road tickets.

**Auth.: Rule 112 TR**

### **(d) Daily Allowance**

- (i) An individual when performing temporary duty will, in addition to the mileage allowance at the appropriate rate for the journeys involved, be entitled to daily allowance for the entire absence from HQ, starting with departure from HQ and ending with arrival at HQ to cover both way expenses as well as expenses for halt at outstation.
- (ii) Daily allowance for the entire absence from HQ is regulated as follows.

(a) If the absence from HQ does not exceed 6 hours	No DA
(b) If the absence from HQ exceeds 6 hours but does not exceed 12 hours	70% DA
(c) If the absence exceeds 12 hours	Full DA

**Auth.: Rule 114 (ii) TR**

- (iii) In case the period of absence from HQ falls on two calendar

## **Handbook on Travelling Allowances - 2023**

days, it is reckoned as two days and daily allowance is calculated for each day as above. Similarly, daily allowance for date of departure from and arrival at HQ will also be regulated accordingly. One daily allowance only will be admissible in respect of halts on any day on which an individual is entitled to such allowance under rules.

**Auth.:** Rule 114 (ii) TR

- (iv) (a) As all Army Officers are entitled to free issue of Rations or compensation by Ration Allowance in lieu of Rations, during absence from duty, their daily allowance will be reduced by an amount of ration allowance per day when detailed on temporary duty. Accordingly, officers proceeding on temporary duty will move on LRC and draw ration from the unit to which they proceed on temporary duty. For this, they will be entitled to full DA for the journey and halt at outstation less ration allowance for the duration of the halt at outstation. When an officer is proceeding to a non-military station on temporary duty, the officer will claim full DA without any deduction. In stations where ration drawing facilities exist but the officers either stay in MES Inspection bungalow or make their own arrangements, they will also be entitled to full daily allowance.
- (b) In all such cases, the TA/DA claims of temporary duty will be accompanied by a certificate from the officer, certifying that he has not drawn rations in kind or cash allowance in lieu of rations, for the period involved including journey periods or if already drawn will be adjusted in subsequent drawal duly countersigned by the OC Unit/ Controlling Officer.

**Auth.:** Rule 114(xi) TR and GoI, MoD letter No.3 (1)-13/D (OS) dated 12 Apr 1983, AHQ letter No. 01026/(B) dated 28 Sep 1983 received under CGDA letter No.AT/VII/7041 dated 06 Oct 1983,GoI, MoD letter No. 03(01)/2016/D(QS) dated 31 July 2017, letter No. PC-12045/Q/ST 6/(Common Ration) /1411 /D(QS)/2019 dated 04 Apr 2019, letter No. PC-12045/Q/ST 6/(Common Ration) /3837/D(QS)/2019 dated 24 Oct 2019,

## Regulation Of TA - Temporary Duty Journey

letter No. 03(01) /2016 /D( QS) dated 07 Aug 2019, CGDA letter No. AT/I/1484/VII dated 23 Sept 2019 and dated 25 Oct 2019 addressed to SAPCS, ADGPS, IHQ of MoD (Army).

- (v) Officers may preferably stay in Circuit houses, Messes, Government Guest houses, Inspection Bungalows etc., if they are available.

**Auth.:** GoI, MoF, Deptt of Exp letter F.No 7(1)/E.Cood/2008 dated 01 Oct 2008.

- (vi) Daily Allowance Entitlement - Clarifications regarding

<b>Point of doubt</b>	<b>Clarification</b>
(i) Whether any advance on account of Hotel charges, food bills, taxi fare etc. may be paid	Advance of Travelling Allowance is admissible under provisions of Rules 48 to 51 of Compendium of Advances contained in GFR. This advance may include elements of Daily Allowance. These orders will continue to remain in force.
(ii) Whether hotel/guest house should be registered/recognized	Note 1 below GoI decision 1 below SR 51 clarifies that for stay in a Hotel, the Government servant must have stayed in an establishment registered/licensed as a hotel, by proper Authority. This continues to be in force.
(iii) Whether cash receipt/Cash memo will be mandatory in support of the claims	Yes, as clarified in MoF letter No. 19030/3/2008-E.IV dated 19 Nov, 2008, actual expenditure incurred within the prescribed limit will be reimbursed as per normal procedure of re-imbursement. (see Note below )

## **Handbook on Travelling Allowances - 2023**

**Note :** As per 7<sup>th</sup> CPC orders, w.e.f. 01 July 2017, there will be no separate reimbursement of food bills. Instead, the lump sum amount will be admissible depending upon the length of absence from HQrs. As such no vouchers will be required for reimbursement of food charges.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept. 2017.

- (vii) As per Para 3 of Annexure of MoF letter No. 19030/3/2008.E.IV dated 23 Sep 2008, reimbursement of taxi charges upto 50 kms for travel within city for Officers having Grade Pay of Rs.7600/- & above and Rs.50/- to Rs.150/- per diem for others is admissible. The doubts raised by PCsDA/CsDA on this issue and clarification on each by CGDA are given below.

<b>Point of doubt</b>	<b>Clarification</b>
(i) Whether reimbursement is admissible for actual distance travelled from point of stay to duty point	Clarified vide MoF letter No. 19030/3/2008-E.IV dated 14 Oct 08 that the present provision of GoI order 7 below of SR-46 continues to be applicable in addition to reimbursement of taxi/travel charges within the city within prescribed limits.
(ii) Whether maximum limit of taxi charges i.e. for 50 kms prescribed is admissible straightway	As clarified in GoI, Min of Personnel, Public Grievances and Pension, DoPT letter No. 31011/3/2015-Estt.(A.IV) dated 04 <sup>th</sup> Feb 2021 received vide HQrs Office letter No. AN / XIV / LTC /Medical dated 11 <sup>th</sup> Feb 2021
(iii) Reimbursement of Hotel Bills when No of Guest appeared as 2	Clarified vide CGDA Letter No. AT/IV/4462/Officers dated 08/07/16 that hotel tariff of a single person is required to be obtained from Hotel authorities.

## **Regulation Of TA - Temporary Duty Journey**

- (viii) Facilitation of guest room allotment for officers moving on TD will be the responsibility of the HQ/Dte/Br/Est detailing the officer on TD, in case an officer is not utilizing ARMAAN for booking of guest room. The detailing HQ/Dte/Br/Est will then coordinate with the Detention Certificate issuing Authority to facilitate the officer in obtaining the necessary endorsement on the Detention Certificate in case guest room is not available.
- (ix) In stations where there is no guest rooms held, Detention Certificate will be suitably endorsed. For Non-Military Stations, where no Station HQ exists, the officer will render a Certificate that no Station HQ exists, in a Non-Military Station, which shall be countersigned by the claim Countersigning Authority.

\*\* The detention certificate should be submitted in prescribed format as per QMC letter No.43012/Guest Rooms/LW&E/Qtr dated 12/12/2018.

### **Detention Certificate**

1. Certified that IC/SS/WS ----- Rank----- Name -----Unit ----- CDA(O)A/c No.-----was detained at-----from-----to-----
2. During the period of stay, the Officer was provided with,
  - i. Hotel Accn/Guest Room Accn
  - ii. Free Messing - Yes/No
  - iii. Free Transport - Yes/No
3. It is hereby certified that Guest Room Accn was not avlb on the day of the stay of the a/m offr(s) in the hotel

Case file No.-

Station -

Dated

(Signatured of the issuing Officer)

**(Note :** The issuing authority will ensure that the hotel accn is availed only if all avlb guest rooms are occupied)

## **Handbook on Travelling Allowances - 2023**

### **Clarifications received vide CGDA letter No. AT/ IV/ 4462/ Orders dated 13 May 2009:**

<b>Point of doubt</b>	<b>Clarification</b>
In case of officer is detailed on temporary duty at two points located at distances more than 50 kms in the same city. What is the entitlement of TA, in case of Govt. transport not provided ?	As per Note 4 below Rule 114(vi) TR, local journeys beyond 8 kms should normally be performed in the same way as the service personnel /civilians perform the journeys to his duty points i.e. by bus, local trains or his own conveyance, where travel by special means of conveyance like taxi, scooter etc. is considered necessary, prior permission of Superior Authority should be obtained. Mileage as per prescribed rates may accordingly be admitted.
<b>Reimbursement of accommodation charges, food bills and taxi bills</b> Whether food bills and ration allowance are concurrently payable or ration money per day as stipulated in rule 114 (xii) TR is recoverable ?	Provisions of rule 114(xii) TR still in force. Hence their food bills would be reduced by the cost of Rations.

On day(s) when a serving officer on temporary duty is provided with free boarding and lodging, earlier system of giving 25% DA has been discontinued. In case, the officer is provided free lodging and boarding and he is incurring any expenditure on local travel, the same will be restricted to his per day entitlement of conveyance. Further, after implementation of 7<sup>th</sup> CPC orders, the facility of DA at 5<sup>th</sup> CPC rates has been done away with.

**Auth.:** GoI, MoD No. 12650/ TA/ Mov C/198/D (Mov)/2018 dated 06 Dec 2018 duly extending provisions of GoI, MoF, DoE E.IV Branch OM No. 19030/1/2017-E.IV dated 01 Feb 2018.

## Regulation Of TA - Temporary Duty Journey

**Rates of Daily Allowance as per 7<sup>th</sup> CPC w.e.f. 01 July 2017 are as follows:**

<b>Pay Level in Pay Matrix</b>	<b>Entitlement</b>
14 and above	Reimbursement for hotel accommodation/guest house of up to Rs. 7,500/- per day. Reimbursement of AC Taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding Rs.1200/- per day (also refer to Para (i) below)
12 , 12A, 12B,13, 13A,13B	Reimbursement for hotel accommodation/guest house of up to Rs. 4,500/- per day. Reimbursement of AC Taxi charges of up to 50 kms per day for travel within the city. Reimbursement food bills not exceeding Rs.1000/- per day (also refer to Para (i) below)
10, 10A, 10B,11	Reimbursement for hotel accommodation/guest house of up to Rs. 2,250/- per day. Reimbursement of non-AC Taxi charges of up to Rs. 338/-per day for travel within the city. Reimbursement of food bills not exceeding Rs.900/-per day (also refer to Para (i) below)

**(i) Reimbursement of Food Charges :-**

There will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per Table above and depending on the length of absence from headquarters, would be regulated as per Table (ii) below. Since the concept of reimbursement has been done away with, no vouchers will be required for claiming lump sum grant.

The lump sum amount will increase by 25 % whenever DA increases by 50%.

## **Handbook on Travelling Allowances - 2023**

### **(ii) Timing Restrictions**

<b>Length of absence</b>	<b>Amount Payable</b>
If absence from HQ is <6 hours	30% of Lump sum amount
If absence from HQ is between 6-12 hours	70% of Lump sum amount
If absence from HQ is >12 hours	100% of Lump sum amount

Absence from headquarters will be reckoned from midnight to midnight and will be calculated on a per day basis.

### **(iii) Reimbursement of Hotel Charges :-**

For level 10 and above, production of vouchers for reimbursement of Hotel Charges are mandatory.

The ceiling for reimbursement of hotel charges will further rise by 25% whenever DA increases by 50%

### **(iv) Reimbursement of Travelling charges:-** Reimbursement of travelling charges may be paid for level 12 and above, only with production of vouchers for reimbursement of Travelling Charges. Production of vouchers for reimbursement of Travelling Charges is mandatory.

For Pay Level upto 11, requirement of production of vouchers has been waived off.

The ceiling for level 11 and below will further rise by 25% whenever DA increases by 50%.

For journeys on foot, an allowance of Rs. 12/- per km travelled on foot shall be payable additionally. This rate will further increase by 25% whenever DA increases by 50%.

### **(v)** In case of stay/journey on Government ships, boats etc. or journey to remote places on foot/mules etc., for scientific/data collection purposes in organization like FSI, Survey of India, GSI etc., daily allowance will be paid at rate equivalent to that provided for reimbursement of food bill. However, in this case, the amount will be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the

## **Regulation Of TA - Temporary Duty Journey**

Head of Department/Controlling Officer.

**Note :** DA rates for foreign travel will be regulated as prescribed by Ministry of External Affairs. GoI, Ministry of External Affairs (FD Sn) Order No. Q/FD/695/3/2000 dated 21 Sept 2010 refers.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

### **52. Regulation of Daily Allowance (Food Bills) during holidays/ Casual leave**

- i. Daily allowance (Food Bills) is admissible on holidays occurring during temporary duty. It is not admissible on restricted holidays and casual leave availed of by the officer. However, if he takes  $\frac{1}{2}$  day's casual leave permissible under the rules,  $\frac{1}{2}$  DA is admissible.
- ii. It is further clarified that the daily allowance (Food Bills) for the entire absence from HQ should correspond to the minimum period, which in the opinion of the Controlling Officer, is necessary for the officer to be away on temporary duty. If on account of holidays at either end of the temporary duty, an officer starts from the HQ earlier than otherwise necessary or returns to HQ later than otherwise necessary, the Controlling Officer can make such deduction from the total number of daily allowances as are excessive in his opinion. Similarly, when an officer avails of casual leave any time during the period of temporary duty, the calendar days on which he avails of casual leave will be excluded from the calculation of daily allowance.

**Auth.:** Rule 114(vii) TR and GoI, MoD Letter No. B/89621/Q Mov C/3826/D (Mov) dated 03 Aug 1976.

DA is not admissible for any day whether it is Sunday or holiday unless the Officer is actually and not merely constructively remains in camp.

**Auth.:** Rule 114(ix) TR

### **53. Continuous halt**

Full DA will be admissible for the first 180 days of continuous halts

## **Handbook on Travelling Allowances - 2023**

at places outside the Officer's HQ during tour/temporary transfer/attachment. Beyond this period, no DA will be admissible and in such cases, the appropriate course of action would be to issue necessary transfer orders.

**Auth.:** Rule 114(viii) TR

**54.** To enable the Controlling Authority to check travelling claims, the officers shall append therewith a certificate from the CO of the temporary duty station, showing particulars of the nature and extent of State hospitality viz. free messing and accommodation enjoyed during the period covered by their claims.

**Auth.:** Note below Rule 9(a) TR

### **55. DA for journey by Rajdhani Express**

Even though the fare for Rajdhani Express includes charges for meals provided in the train, the daily allowance for the journey period will be admissible at full rate.

**Auth.:** Rule 95 TR, GoI, MoD Letter No.B/89621/PC-16/Q Mov C/3497/D (Mov) dated 17 Aug 1978.

### **56. Regulation of TA/DA for attending an Investiture ceremony at Rashtrapati Bhavan**

#### **(a) Conveyance**

- (i) Journey by Air :** The recipients, serving as well as retired officers irrespective of rank or next of kin in the case of posthumous awards and their entitled guests will be entitled to travel by air from the nearest airport to Delhi and back.
- (ii) Journey by Rail :** The recipients and their entitled guests travelling by train will be entitled to travel by the highest class available on the Railway line or the class by which the journey is actually performed, whichever is less. If the journey between the places connected by rail is performed by road, only the actual expenses restricted to rail fare admissible, will be allowed.
- (iii) Journey by Road :** The recipients and their entitled guests performing journeys by road either by private vehicle or taxi between places not connected by rail will be entitled to road

## **Regulation Of TA - Temporary Duty Journey**

mileage at the rates notified by the concerned Directorate of Transport for taxis for one full taxi if the recipients and their entitled guests are travelling from the same destination or one full taxi each, if travelling from separate destinations or the actual expenditure whichever is less.

**Note 1:** Journey by rail will be performed by warrant, where free warrant is admissible, and where it is not, recipients/guests will be entitled to reimbursement of actual fare each way.

**Note 2:** Recipients of the award can move the entitled guest(s) at Government expense from any place in India irrespective of the place of duty of the awardees.

**Auth.:** GoI, MoD letter No. 3(7)/2008/D(Ceremonials) dated 23 Feb 2009.

Officers may also refer to the provisions vide GoI, MoD letter No. 3(7)/2003/D(Cer) dated 09 Apr 2015 and No. 3(54)/2017/D(Cer) dated 08 March 2018 issued for further amendments to GoI, MoD letter No. 3(7)/2008/D(Ceremonials) dated 23 Feb 2009.

### **(b) Entitlement for expenditure during journey by rail**

**(i) Allowances:** W.e.f. 23 Feb 2009, serving as well as retired officers irrespective of rank or next of kin in case of posthumous awards travelling by rail and their entitled guests will be entitled to Rs.150/- as incidental expenditure for each day of journey. If the journey does not cover a full day, 12 hours or more spent on the journey on any day, will qualify for full allowance and less than 12 hours on any day, will qualify for an allowance of Rs.75/-

**Auth.:** GoI, MoD letter No. 3(1)/89/D(Cer) dated 07 Nov 1989 and letter No. 3 (7)/2008/D(Ceremonials) dated 23 Feb 2009

**(ii) Out of Pocket Allowance:** W.e.f. 23 Feb 2009, each recipient whether coming from outside or residing in Delhi will be allowed a total amount of Rs. 900/- for out of pocket expenses, for his/her entire period of stay. Guests will not be allowed out of pocket expenses or road mileage allowance.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** GoI, MoD letter No. 3(7)/2008/D(Ceremonials) dated 23 Feb 2009.

### **(c) Guest of recipients/next-of-kin:**

Each awardee/next-of-kin will be entitled to bring at Government expenses:

- (i) Two personal guests for the award of Param Vir Chakra and Ashoka Chakra.
- (ii) One personal guest for awards other than Param Vir Chakra and Ashoka Chakra.

### **Orders regarding Boarding and Lodging facilities at Delhi w.e.f. 23 Feb 2009:**

Arrangements for board and lodging of the recipients and their entitled guests who are coming from outside Delhi to attend the investiture ceremony will be made by the Government for four days for the investiture at Rashtrapati Bhavan and six days in case of special investiture held at Rajpath on 26 Jan. The arrangements may be made at any ITDC hotel subject to the condition that the tariff of a double bed room does not exceed by more than 20% of the normal tariff of Hotel Janpath. The period of boarding and lodging will cover the day of rehearsal and the day following the day of investiture.

The following procedure will be adopted by the Units/Formations/Record Offices concerned, with regard to the settlement of TA/DA claims in respect of their awardees:

- (i) Officers who are normally eligible to travel by air on warrant/cash TA basis, will be paid advance of TA/DA by the Unit/Formation in which the recipient is serving. The final claims will be adjusted on return of the officer to the duty station.
- (ii) In the case of ex-servicemen and next-of-kin recipients of posthumous award (of all ranks) who are eligible to travel on cash TA basis, where the cost of one way journey exceeds Rs.50/-, Regimental or Corps Centres/nearest Formation HQ concerned, will pay, if necessary by TMO/MO, an advance not exceeding one single fare of the appropriate class and inform the

## **Regulation Of TA - Temporary Duty Journey**

Service HQ concerned of the amount so advanced. Similarly, advance would also be payable in respect of the entitled guests of recipients.

- (iii) On arrival in Delhi, the Service HQ concerned viz. Station HQ, Delhi Cantt. in respect of IHQ of MoD (Army) will make the payment to the individuals in full settlement of their entitlement minus advance paid, if any, which will be reimbursed to the Centre/Formation HQ concerned or adjusted under normal rules.
- (iv) TA/DA claims in respect of retired service officers and next-of-kin recipients of posthumous awards will be paid as prescribed above and after that payment will be forwarded to PCDA(O) as the case may be for necessary post audit.

### **Note :**

- (i) No advance will be paid if the cost of journey is less than Rs. 50.
- (ii) The fare for return journey will be paid according to the class of accommodation in which they intend to travel, subject to the entitlement.

**Auth.:** GoI, MoD letter No. 3(7)/2008/D(Ceremonials) dated 23 Feb 2009.

### **57. Regulation of TA/DA to service officers detailed for Republic Day Parade at New Delhi**

The entitlements of officers who are detailed from outstations, for participating in Republic Day Parade in New Delhi has been laid down in rule 114(iv) TR read with rule 119 TR. Accordingly, normal TA/DA will be admissible in such cases.

**Auth.:** Sub Para 3 of Para 8 of GoI, MoD UO No. B/68529/Q/ RRC/1373/D (Mov) dated 30 Nov 1977 and dated 21 Feb 1978.

### **58. Entitlement of TA/DA to the Recipients of Sena and Vishist Seva Medals**

- (a) Entitlement of travel to and from place of investiture ceremony**

## **Handbook on Travelling Allowances - 2023**

- (i) Serving recipients will be treated as on temporary duty and will travel from their units to the places of presentation and back.
- (ii) Ex-servicemen recipients and the next of kin in respect of the posthumous awardees will be entitled to travelling allowance or free Railway warrant, as the case may be, from the normal place of residence to the place of presentation and back in accordance with the entitlement of the winners of the award while they were in service, or by a lower class, if they actually travelled by that class.
- (iii) **Road Mileage Allowance :** The recipients and their entitled guest (only one guest per recipient) will be entitled to Road Mileage Allowance as admissible for the journey performed by road between places not connected by rail.
- (iv) **Daily Allowance :** The recipients and the entitled guest (one guest only) travelling by rail will be entitled, either to incidentals @ Rs.37/- per day for the period of journey limited to 4 days or Daily allowance whichever may be advantageous to the awardees/guests. For this purpose, journey for 12 hours or more on any day will qualify for full allowance and journey for less than 12 hours on any day; will qualify for an allowance at half rate viz. Rs.18.50.

### **(b) Entitlement of DA to the Ex-servicemen Recipients and Next-of-kin**

Ex-Servicemen recipients, who were commissioned officers at the time of retirement, will be entitled to daily allowance at the rates applicable to them while in service and for a period not exceeding three days during their stay, in their place of investiture.

The next of kin in the case of posthumous awardees will be entitled to free boarding and lodging at Govt. expenses for not more than three days at the place of the investiture.

### **(c) Guest of Recipients/Next of kin**

Recipients/next of kin of the posthumous awardees can have one guest at Govt. expense from any place in India to the place of presentation and back. He or she will be entitled to a single fare each way

## **Regulation Of TA - Temporary Duty Journey**

of the class to which the winner of the award is or was entitled to. The fare will be restricted to lower class if he or she actually travelled by that class.

### **(d) Mode of payment of TA/DA to awardees/Next-of-Kin of Posthumous awardees**

- (i) In the case of serving officers who are normally eligible to travel on warrant/cash TA basis, they will be paid advance of TA/DA by the unit/formation in which the recipient is serving. The final claim will be adjusted on return of the officer to the unit/duty station.
- (ii) In the case of Ex-Servicemen/Next of Kin recipient of posthumous awards (of all ranks) who are eligible to travel on cash TA basis, where the cost of one way journey exceeds Rs.10/- . The nearest unit/formation will pay, if necessary, by TMO/MO the advance not exceeding one single fare of the appropriate class and inform the service HQ concerned of the amount so advanced. The entitled guest also can be paid the advance similarly.
- (iii) On arrival at the place of investiture, the concerned HQ will forward the TA/DA claims to PCDA(O), PCDA(N), PCDA(AF)/concerned PAO's in respect of the retired/serving officers/JCOs etc. and next of kin recipient and their entitled guest for payment.

**Note :** The fare for return journey will be paid according to the class of accommodation in which they intend to travel subject to their entitlement.

**Auth.:** GoI, MoD letter No. 3(24)/85/D (Ceremonials) dated 01 May 1987.

### **59. Regulation of TA/DA for journeys at HQ on temporary duty**

Travelling allowance for a local journey shall be admissible if the temporary place of duty is beyond 8 kms from the normal place of duty irrespective of whether the journey is performed by the individual from the residence or from the normal place of duty. Daily allowance in respect of local journeys will be admissible at half of ordinary rates.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 114 (vi) TR

Local journeys (i.e. journeys beyond 8 kms within the limits of the urban agglomeration/Municipality or Contiguous Municipality etc. in which the HQ of officer is located) should normally be performed in the same way as the officer performs the journey to his duty point i.e. by bus, local trains or his own conveyance, where travel by special means of conveyance like taxi, scooter etc. is considered necessary, prior permission of the superior authority should be obtained and in such cases, if more than one officer are deputed for duty at the same point, they should, as far as possible, perform the journey together by sharing the hire charges of the taxi or scooter or other conveyance, if necessary, by assembling at the normal point. The bus/rail fare/mileage allowance for local journeys shall be regulated with reference to the actual distance travelled or the distance between the normal duty point and TD point, whichever is less.

Daily Allowance would not be payable in cases where the officer is required to perform duty at a TD point for more than 180 days. In such cases, the TD point will be treated as the temporary HQ of the officer concerned. The above would also apply to cases where any single assignment is performed in two or more spells and total period of duty at the TD point is more than 180 days. However, Mileage Allowance will be paid for all the days spent on TD.

**Auth.:** Note 4 below Rule 114 (vi) TR

Accordingly, journeys between the following places will also be treated as local journey.

- (a) Pune-Kirkee-Dighi-Khadakwasla-Girinagar-Dehuroad -  
Talegaon Dabhade-Pimpri -Chinchwad New Township (Pune).

**Auth.:** CGDA letter No. 87011 (I)/66-ANC dated 31 Jan 1969, dated 24 Apr 1969 and GoI, MoF (Dept of Expdr) OM No.F (33) II(B)/72 dated 24 Oct 1973.

- (b) Mumbai -Karanja- Thane (Mumbai).

**Auth.:** CGDA letter No. 87011(I)/66-ANC dated 07 May 1969 and GoI, MoD No.4(20)/64/1850/D/(Civ) dated 04 Mar 1964.

## Regulation Of TA - Temporary Duty Journey

- (c) Chennai -Avadi (Chennai).
- (d) Bengaluru - Jalahalli (Bengaluru).

**Auth.:** CGDA letter No. 87011(1)/66/AN/C dated 07 May1969

- (e) Delhi-New Delhi-Palam-Delhi Cantt- Faridabad Complex (New Delhi).
- (f) Begumpet - Hakimpet - Hyderabad - Hajatnagar - Kalsa (Hyderabad).
- (g) Clement Town - Dehradun.

**Auth.:** CGDA letter No. 4133/AT-P dated 24 May 1965 and dated 29 Sep 1965.

The phrase "Local Journey" shall be construed to mean a journey within the Municipal limits or city in which the duty point is located. It shall include journeys performed within the limits of suburban or other Municipalities, notified areas or Cantonments contiguous to the Municipality, Corporations of the town/or city in which the duty point is located.

**Example :** Since Faridabad Municipality is contiguous to the Municipality of Delhi, journeys between Faridabad Municipality and Municipality of Delhi are to be treated as local journey.

**Auth.:** Note 2 under Rule 114(vi) TR

### 60. While appearing for medical examination :

- (i) One entitled class warrant i.e. AC II tier for a journey performed by rail and road mileage at the rate for taxi/auto rickshaw prescribed by Director of Transport as amended from time to time, for journeys performed by road, from the place of residence to the place of medical examination and back.

If the stations are not connected by rail and the popular means of public conveyance is omnibus, mileage allowance admissible to an individual shall be at such lower rates as may be fixed by the Competent Authority. If the distance involved exceeds 80 kms, one bus fare or two fares for a return journey will be paid.

- (ii) One first class single fare, exclusive of the cost of meals, for

## **Handbook on Travelling Allowances - 2023**

- journey performed by steamer.
- (iii) If a journey is performed by rail or steamer by a class lower than entitled class, one fare of the class in which the journey is actually performed will be admissible.
  - (iv) If the journey by rail or steamer begins or ends at a place nearer to the place of medical test than the ordinary place of residence, TA will be admissible only to and from such nearer places.
  - (v) TA for a journey will be admissible, as for a journey performed by the cheapest practical route, irrespective of the methods by which the journey is performed.
  - (vi) Daily Allowance will be admissible at normal rates at par with the Service Officer. As per 7th CPC orders, the term 'Daily Allowance' may be read as lump sum amount payable on account of food bills during temporary duty.

**Note:** The travelling allowance specified above will be admissible within Indian limits only.

**Auth.:** SAI 1/S/80 and GoI, MoD letter No. 12630/Mov C/242/D (Mov)/17 dated 15 Sept 2017.

### **61. Blank**

### **62. TA for journey to and from manoeuvre or training camps (including artillery practice camps, tactical exercise with or without troops, staff exercise etc.)**

- (a) Officers, who move as participants to and from training camps, exercises, demonstrations and local courses will travel on Railway warrant. An officer who is required to travel on Railway warrant but travels by any mode of travel involving expenditure may be allowed the refund for the cost of the warrant.
- (b) The following officers will, however, draw TA/DA on temporary duty scale under the normal rules.
  - (i) Officers taking part in staff exercise at IHQ of MoD (Army).
  - (ii) Officers attending artillery practice camps excepting
    - a. Those attending with units or detachments from units and

## **Regulation Of TA - Temporary Duty Journey**

- b. Those attending as spectators for purpose of instructions.
- (iii) Officers of IHQ of MoD (Army), Commands, Area, Sub Area or Bde HQ or those on the strength of active formation HQ detailed to attend manoeuvres in their official capacity e.g. on inspection or as spectators.

**Auth.:** Rule 121 TR

### **63. Admissibility of TA to Officers permitted to attend conferences/congresses or meetings**

- (i) Officers permitted on their own request to attend conferences, congresses or meetings held in India if any Govt. interest is served thereby, will be allowed conveyance of the entitled class for the journey each way.
- (ii) TA/DA for a journey on temporary duty will, however, be admissible when an Officer is officially sent to attend a conference, congress or meeting.

**Note :** Sanction for the moves of individuals in connection with the conferences, congresses or meetings, including departmental conferences, not authorised in the basic regulations or in separate Govt. letters, will be accorded under Rule 4(ii) TR. Moves in connection with conferences, congresses, meetings authorised in the basic regulations or in separate Govt. letters will be sanctioned by the Competent authorities mentioned in Appx III TR.

**Auth.:** Rule 136 TR

### **64. Conveyance admissible in respect of attendance at Regimental Conferences**

Travelling and daily allowance on temporary duty scale is admissible to the following:

- (a) An officer of an Infantry Battalion attending regimental conference at the HQ of the regimental centre of his group. TA/DA is limited to one officer per unit biennially.
- (b) Commanding Officers of Gorkha Units attending Annual Regimental Conference at Kunraghan.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 138 TR

- 65. TA/DA for journeys to attend meeting of the Services Sports Control Board (SSCB) and committees subordinate thereto and Participation of Services Teams, Sportsmen, Officials in National Championships, All India Tournaments conducted by National Bodies, National Coaching Camps and International events**

When an officer is detailed for temporary duty in connection with participation of Service teams, sportsmen/officials in National Championships, All India tournaments, conducted by National Sports bodies, National Coaching Camps and International events shall be entitled to TA/DA at normal temporary duty in respect of under mentioned journeys:

- (a) To the venue of national and other mandatory championships conducted by All India Federations.
- (b) To the venue of International Competitions within the country.
- (c) To the venue of National Coaching/Final Selection Camps.
- (d) Internal journey in connection with International competitions abroad.

The President, SSCB will be the Competent Authority to order such moves.

**Auth.:** Rule 141 and 141-A TR

- 66. TA/DA for journeys to attend meetings of the Service Sports Control Board and Committee**

- (a) Members travelling from one station to another within Indian limits to attend committee meetings convened by the Services Sports Control Board and Committee Subordinate thereto are entitled to normal TA/DA as for a temporary duty. All claims for TA/DA on this account must be countersigned by the officer convening the meeting.

**Auth.:** Rule 141 TR

However, army officers participating in preliminary and final

## **Regulation Of TA - Temporary Duty Journey**

rounds of Services Championships organised by Sports Control Board, only free conveyance on warrant as per entitled class i.e. AC II/AC III /Ist class /AC chair car/sleeper class is admissible. Daily allowance for the period of the journey and halt at the outstation will not be admissible. Travel by Air/AC first class is also not admissible.

**Auth.:** Rule 142 TR

### **67. Circumstances and conditions under which conveyance may be authorised during leave**

- (a) Normally, no TA is admissible for a journey made during leave or while proceeding on or returning from leave.
- (b) However, an officer who is detailed for temporary duty whilst on leave including casual leave, may, if such duty entails a journey from the place where he is spending his leave when so detailed, draw the travelling allowance admissible for the particular duty performed from the leave station to the place of temporary duty and back, provided he actually performs the return journey.

In the case of an officer who combines casual leave with temporary duty before commencement of the temporary duty or during the temporary duty or on completion of the temporary duty, no DA will be admissible for the days of casual leave. TA may be allowed as may be admissible from HQ station to temporary duty station and back, by shortest route, provided prior permission of the Controlling Officer is obtained.

**Note :** The phrase "the place where he performs the duty" referred to above also includes the HQ station of the officer, provided the temporary duty is not connected with his appointment or with his unit/formation/establishment.

- (c) The following authorities mentioned in rule 150 (iii) TR may, for special reason which should be recorded, authorise conveyance in the following circumstances:
  - (i) When detailed for temporary duty while proceeding on or returning from leave or,
  - (ii) When detailed for temporary duty at the place where he spends his leave.

## **Handbook on Travelling Allowances - 2023**

(a) DGOL &SM :	PSO at IHQ of MoD(Army) and GOsC-in-C Commands
(b) Heads of branches at IHQ of MoD(Army)/ DGOL & SM :	Officers placed under their control
(c) GOsC-in-C Commands	
(d) DGAFMS	
(e) DGOF	Officers placed under their control
(f) DGNCC	
(g) DGQA	

Conveyance admissible under above (i) & (ii) clause shall be limited to that admissible for a single journey on temporary duty from HQ to the temporary duty station.

**Auth.:** Rule 150 TR

### **68. Conveyance for officers officiating in leave vacancies**

- (i) With the sanction of the Competent Authority mentioned in Appx. I TR, temporary duty scales of TA/DA for the journey performed from one station to another, to officiate in a purely privilege/annual leave vacancy is admissible, provided the duties of the officer proceeding on leave cannot be left unattended to, during his absence or be performed by another officer serving at the station. In the case of AMC and NCC officers, the Competent Authority to sanction the move will be DGAFMS and DGNCC respectively.
- (ii) AMC officers who are deputed from one station to another to officiate in a vacancy caused on proceeding of the Medical Officer/Specialist on casual leave for more than 5 days will be entitled to normal TA/DA as on temporary duty move, provided there is no other Medical Officer Specialist of that particular specialty available at that station. This provision is admissible only to AMC officers.

**Auth.:** Rule 150-A TR

## Regulation Of TA - Temporary Duty Journey

### 69. Conveyance when recalled from leave for duty

- (i) Army officers including MNS officers on leave, other than casual leave, when recalled for active service or duty with his Corps/unit/formation by the leave sanctioning authority before the expiry of the leave, are entitled to travelling allowance at temporary duty scale, for the return journey to his station from the leave station at which the order of recall reaches him, provided that a certificate is issued by the leave sanctioning Authority that the emergency necessitating his return could not have been foreseen at the time of his proceeding on leave and leave is curtailed by more than half the period originally sanctioned.
- (ii) Officers who are recalled from leave for active service or duty with their corps/unit to perform duty connected with their own appointment, will be entitled to LTC for the final return journey, provided they avail of the balance of annual leave immediately on completion of the duty for which he was recalled. In cases, where the balance of annual leave is not immediately granted on completion of the duty, due to exigencies of service, the refusal to grant leave having been recorded by the Authority Competent to sanction the leave, the leave travel concession for the final return to their HQ station will be admissible when the balance of leave is granted later. In no case will the LTC for the final return journey be granted to those who do not avail of the balance of annual leave for personal reasons immediately on completion of duty for which the Officer was recalled from leave.
- (iii) To become entitled to LTC for the final return journey, the officer should spend the balance of leave at the same station to which the officer had availed of the leave travel concession for the onward journey. The OC shall, however, have discretionary powers to authorise the leave to a station other than the first station, provided no extra expenditure to the state is caused.
- (iv) In relaxation of Para 69(ii) above, travelling allowance at temporary duty scale for the move from their duty station to the leave station in respect of officers recalled from leave and

## **Handbook on Travelling Allowances - 2023**

permitted to avail the balance of leave on completion of duty, will be granted subject to the following conditions:

- (a) Orders for recall from leave will be issued by the Army Commanders in the case of officers serving in Commands. In case of officers of IHQ of MoD (Army), the orders will be issued by the DGOL & SM. This power will not be delegated to any other officer.
- (b) Quantum of leave initially granted should be 30 days or more and the officers before recall should have consumed/less than half the period.
- (c) When an officer is recalled on grounds other than national emergency or internal disorder, he should return to the station from which he was recalled on completion of temporary duty, if permitted to avail balance of annual leave.
- (d) However, the entitlement to LTC for the final return journey to duty station, for those who are permitted to avail themselves of the balance of leave on completion of duty shall remain unaffected.

**Auth.: Rule 151 (i) TR**

### **70. TA on recall from leave for duty**

Army officers including MNS officers on leave, other than casual leave, recalled for active service or duty with his corps/unit/formation or in his appointment by the appropriate leave sanctioning authority before the expiration of his leave are entitled to TA at TD scale for the return journey to his station from the place at which the order of recalled reaches him, provided that the emergency necessitating his return could not have been foreseen at the time of proceeding on leave. TA at the same scale for the journey from their duty station to the leave station in respect of the officers who are permitted to avail the balance of leave on completion of duty will be admissible as per provisions of rule 151 (i) & (ii) TR.

### **71. TA to Colonel/Colonel Commandants visiting their units**

The Colonels of Regiment/Colonel Commandants of the Corps shall be entitled to conveyance within Indian Limits at the TD scale for

## **Regulation Of TA - Temporary Duty Journey**

journeys by air, Rail, Road and Sea as admissible under the rules. The Colonels of Regiment/Colonel Commandants of the Corps will be entitled to visit to units during each financial year as indicated below:

- (a) Colonel of an Armoured Regiment: One visit to Regiment.
- (b) (i) **Colonel of an Infantry Regiment :** The Colonel of an infantry regiment having twelve or less Battalions in his regiment is authorised six visits during a financial year and to the extent of 50 percent of the number of battalions in the regiment, in case the number of battalions is more than 12. Such visits, however, will not exceed 8 in a financial year but without any constraints regarding the number of visits to a unit in that year.
- (ii) In addition to the visits authorised in Para (b) (i) above, a Colonel of an Infantry Regiment is authorised to visit the Regimental Centre of his Regiment once in each financial year.
- (iii) Colonel Commandants of Artillery, Army Air Defence, Army Aviation, Engineers, Army Medical Corps, Corps of Signals, Army Service Corps, Army Ordnance Corps, Corps of Electronics and Mechanical Engineering, Corps of Military Police, Pioneer Corps, Intelligence Corps, Remount and Veterinary Corps: Six visits.

**Auth.:** Rule 152 TR

### **72. Conveyance for officers including MNS when proceeding to another station to consult or receive treatment and when returning there from**

(i) Travelling allowance at a temporary duty scale for journey period only will be admissible when proceeding to another station under the orders of the Competent medical Authority to consult or receive medical treatment from another hospital or when transferred to a service hospital from a station in which no such hospital exists. Similar concession will be admissible when an officer proceeds for dental treatment from an officer of Army Dental Corps or civilian dentist employed under the regulations for medical services in circumstances which entitle them to the treatment.

## **Handbook on Travelling Allowances - 2023**

No daily allowance is admissible in such cases.

The above provision is also applicable in cases where an officer (including MNS) when appearing before a Medical Board for a prescribed medical examination and when returning there from. No DA, will however, be admissible for admittance to medical tests.

**Auth.:** Rule 157 TR & 157-A TR

As per SPC and 7<sup>th</sup> CPC orders, the authorised class of travel for hospital admission shall be the same as that authorised for official tours w.e.f. 01 Sept 2008.

**Auth.:** Rule 94 and 108 TR and GoI, MoD letter No.12630/Mov C/3737/D(Mov)/08 dated 29 Dec 08 and No. 12630/Mov C/242/D (Mov)/2017 dated 15 Sept 2017

Similarly, conveyance is admissible for attendants when accompanying a sick officer, an invalid or a case of mental disease provided their services are considered essential by the medical authorities.

**Auth.:** Rule 158 TR

### **73. Blank**

### **74. Regulation of TA/DA to officers attached under Para 93 DSR**

Officers may be temporarily attached to or employed on the staff of IHQ of MoD (Army), Inter Services Organisations, Command, Corps, Div/Area or other formation HQrs, for periods not exceeding six months at a time. They will not be replaced in their units nor will they be entitled to any extra pay.

**Auth.:** Para 93 DSR

Officers who are appointed as attached officers at Service HQrs, Command HQrs and Area HQrs or on the Staff of a Formation or Sub Area, under Defence Services Regulations and who move on TD scale will be eligible for DA at full rates for the first 20 days and at half that rate for each subsequent day up to 42 days. Beyond the above total period of 42 days, DA at  $\frac{1}{2}$  rates can be allowed by the Competent Authority authorising the attachment subject to the following conditions:

## **Regulation Of TA - Temporary Duty Journey**

- (a) That prolonged halt is necessary in the interest of public service.
- (b) That such halts continue after 42 days to entail extra expense upon the attached officer.
- (c) That no DA will be payable beyond 90 days in all.

**Auth.:** Rule 116 TR

### **75. Attachment to Units / Establishment for Investigations**

Officers who are attached to other units/establishments for the purpose of investigation & progress of disciplinary cases are not entitled to DA for the period of halt, since such attachments are not for the performance of any specific duty. In case, an officer is detailed for the performance of some duty during such attachment, he would be entitled to DA.

**Auth.:** Note 2 under Rule 91 TR

### **76. Travelling and Daily allowance for Officers attending Command Preparatory Staff College Course for preparing candidates for the Defence Services Staff College Entrance Examination**

Travelling and daily allowance will be admissible to officers, both student officers and instructors, attending the Command Preparatory Staff College Course at a station other than his permanent station.

**Auth.:** Rule 117 TR

### **77. Daily allowance admissible in connection with examination in professional subject**

- (i) Daily allowance is admissible for halts on duty (or on a holiday occurring during such duty) in connection with examination in professional subjects including entrance examination for the Staff College, whether as member of a board, superintending Officer, examiner or examinee except to,
  - (a) an officer who may be on leave at the station where the examination is held and
  - (b) an officer who presents himself for an examination in any subject after having once failed in the same, unless he is

## **Handbook on Travelling Allowances - 2023**

ordered to attend the examination at a station outside the command in which he is stationed.

- (ii) In the case of voluntary language examination, daily allowance is admissible for members of boards, superintending Officers or examiners only.

**Note :** An Officer attending the entrance examination for the Staff College is eligible for daily allowance on each occasion on which free conveyance under Rule 124 TR is admissible subject to the conditions as above.

**Auth.:** Rule 118 TR

### **78. Regulation of daily allowance when attending Courses of Instructions**

(a) Officer detailed or permitted by Competent Authority to attend an authorised course of instruction either as a student or as an instructor at a station other than his own, shall be entitled to draw daily allowance as under, provided the journey is not classified as permanent under Rule 91 TR.

#### **Where free boarding / lodging are not provided**

First 180 days	Full DA
Beyond 180 days	NIL

Full DA up to 180 days at each of the stations separately will be allowed when the course is conducted in two different stations irrespective of the total duration of the course.

**Auth.:** Rule 123 TR

### **79. Travelling allowance to an officer deputed for training at Centres/Institutions at his HQ Station**

Officers detailed on training/courses of instructions at HQ station will be entitled to the following TA/DA.

<b>Place of course of Instruction</b>	<b>Entitlement of TA/DA</b>
(a) Training Centres/Institution located at the Officer's HQ station.	No daily allowance or Road mileage allowance is admissible.

## Regulation Of TA - Temporary Duty Journey

(b) Training at Centres located in areas contiguous to HQ station and where the officer performs journey beyond 8 kms.	Road mileage allowance at the appropriate rate plus 50% of the daily allowance for the period of absence from HQ station.
(c) Training at places located outside the HQ station or contiguous areas.	Road mileage allowance for onward and return journey once only plus normal daily allowance for the entire period of absence from HQ.

**Note :** For the purpose of temporary duty/courses of instructions, the area covered under the municipal limits for the town or city in which the normal duty point of the officer is located is to be treated as the HQ station of the officer. A journey performed beyond the 'HQ station' but within the limit of urban agglomeration in which the Officer's HQ station is located is to be treated as 'Areas contiguous to HQ station'.

**Auth.:** Rule 129 TR

Student officers undergoing the Technical Staff Officer's course when detailed on instructional tours, which forms part of the course, will be entitled to daily allowance under normal rules.

**Auth.:** GoI, MoD letter No.59739/GS/MT 18/3072-C/C(GS-II)  
dated 20 Sep 1958

### **80 (I). Conveyance to officers attending examinations and courses of instruction:**

- (a) Conveyance is admissible to officers ordered or permitted to attend any of the following whether they pass or fail.
  - (i) an authorised Course of Instruction.
  - (ii) an examination in professional subject.
  - (iii) a language examination in an Indian or in foreign language, including interpretership examination in foreign language.
  - (iv) a language re-qualification examination.
- (b) Conveyance as authorised above, is admissible once only in respect

## **Handbook on Travelling Allowances - 2023**

of the same course or examination unless the officer concerned is compelled to withdraw on account of illness or circumstances beyond his control or is ordered to attend the examination/course at a station outside the command in which he is stationed, or in the case of an army officer is detailed to attend the same course for the second time four years after he has first qualified in it, or is ordered by Competent Authority to attend a course for the purpose of renewing a certificate obtained by him at a previous course, or is ordered to attend a Seniors Officers Course All Arms at College of Combat, Mhow, on a subsequent occasion provided that the No. of vacancies allotted to units for that course are not exceeded. In the case of an officer attending the Staff College Entrance Examination on second and subsequent occasion, conveyance is admissible on each occasion on which he qualifies whether admitted or not.

- (c) In cases, where an officer attended the courses or examination held at his station where the journey is not involved and he fails, free conveyance for the same course or examination on a subsequent occasion will not be admissible except in the circumstances mentioned in (b) above.

**Auth.: Rule 124 TR**

### **(II) Conveyance of family to course station:**

When the duration of the course, referred to in this Para exceeds 90 days, the family of the officer concerned is entitled to conveyance subject to the restrictions under rule 91 TR. However conveyance of baggage and CTG are not admissible unless the duration of the course exceeds 180 days.

**Auth.: Rule 124 (iv) TR and CGDA letter No. AT/IV/4505-XII-PC dated 03 Feb 2004 and 26 Apr 2004.**

### **81. Conveyance for obligatory departmental examinations**

A Competent Authority may authorise the grant of conveyance on temporary duty to officers for journeys to and from the place at which they appear for any obligatory departmental examination (other than those specified in Rule 124 and 125 TR) in connection with their

## **Regulation Of TA - Temporary Duty Journey**

retention/promotion. No daily allowance will be admissible in respect of halts at the outstation.

**Auth.:** Rule 127 TR

### **82. Conveyance for individuals attending courses of examinations whilst on leave in India**

- (i) Conveyance to the extent specified below is admissible to an officer ordered or permitted to attend an authorised course of instruction or examination whilst on leave.
  - (a) If the individual is on annual leave, not combined with other kind of leave, conveyance to the extent admissible had he remained at duty.
  - (b) When other leave is taken, conveyance from his place of residence to the station to which he proceeds for attending the course or examination and then to his place of residence or to his own station, provided that the expenditure caused thereby does not exceed that which would have been incurred, had he not been on leave.
- (ii) Conveyance is not admissible to an officer who for his own convenience does not proceed to the station to which he had been originally ordered but is permitted to attend the course or examination in question at the station at which he is residing whilst on leave.

**Auth.:** Rule 150-B TR

### **83. Regulation of TA/DA to officers when called out in aid to Civil Power at a station other than their own**

When an officer is detailed on duty in connection with Aid to Civil Authority, either independently or with detachment at a station other than their own, will be entitled to normal TA/DA under the provisions of rule 114 TR read with rule 119 TR. If the officers are provided with any kind of State Hospitality, the entitlement of DA for halt will be regulated under rule 114(iv) TR.

**Auth.:** GoI, MoD UO No. B/68529/Q/RRC/1373 D(Mov) dated 30 Nov 1977 and 21 Feb 1978.

## **Handbook on Travelling Allowances - 2023**

### **84. Entitlement of TA/DA to MNS Officers on temporary duty**

Regular Officers of the Military Nursing Services will be entitled to TA/DA as admissible to other service Officers.

**Auth.:** GoI, MoD letter No. B/83878/DGAFMS/MNS/2204/D (Mov) dated 01 Jun 1981.

### **85. Regulation of TA/DA when officers attached as liaison staff with foreign dignitaries**

- (a) Officers who are attached to foreign dignitaries/delegations for liaison, security duties etc. are entitled to travelling allowance under normal rules for their journey from their duty station to the places where they are asked to join the dignitaries/ delegations and back again to their duty stations from the places where they are asked to return on completion of their liaison, security duty etc.
- (b) During the period of liaison/security duty, the officer will be governed by the following terms of TA/DA:
  - (i) **For journeys by rail:** The officer will as far as possible travel by the class of accommodation to which he is entitled under the normal rules. In cases, however, where it is considered absolutely necessary for the accompanying Officer to travel in a higher class of accommodation than that to which he is normally entitled e.g. travel by air conditioned accommodation along with the dignitaries/members of the delegation, he may be allowed to do so with prior sanction of Ministry of Defence.
  - (ii) **For journeys by road and by air :** The officer may, wherever necessary, travel by road and by air with the dignitary/members of the delegation.
  - (iii) Daily allowance for the journeys by rail, road and air will not be admissible to the accompanying officer. His expenses on food in transit and other essential incidental expenses, e.g. porter charges will, however, be met from Government funds as for the dignitary members of the delegation.

## **Regulation Of TA - Temporary Duty Journey**

(iv) The officer should, wherever possible, make his own arrangement for boarding and lodging at an outstation, in which case, he may draw the daily allowance admissible to him under normal rules. Where, however, it is considered absolutely necessary that he should stay in the same hotel as the dignitary/members of delegation, accommodation appropriate to his status may be arranged for him in that hotel. In such cases, the officer will be entitled to daily allowance as per clause (iv) of rule 114 TR read with rule 114-A TR.

**Auth.: Rule 149 TR**

### **86. Conveyance Allowance**

A monthly conveyance allowance may be granted to individuals who are required to travel extensively on duty at or within a short distance of their HQ. Revised rates w.e.f. 01 Jan 2014 and 01 Jan 2017 are as follows:

<b>Average monthly travel on official duty</b>	<b>Rates of Conveyance Allowance for journeys by</b>			
	<b>Own Motor Car</b>		<b>Other modes of conveyance</b>	
	w.e.f. 1st Jan 2014 Rs.	** w.e.f. 1st July 2017 Rs.	w.e.f. 1st Jan 2014 Rs.	** w.e.f. 1st July 2017 Rs.
201 to 300 kms	1,680/-	1680/-	555/-	556/-
301 to 450 kms	2,520/-	2520/-	720/-	720/-
451 to 600 kms	3,105/-	2980/-	960/-	960/-
601 to 800 kms	3,645/-	3646/-	1,125/-	1126/-
> 800 kms	4,500/-	4500/-	1,275/-	1276/-

- i. Average monthly running on duty should exceed 200 kms.
- ii. Journeys between residence and normal place of work will not be treated as running on official duty.

## **Handbook on Travelling Allowances - 2023**

- iii. Journeys performed by foot or on bicycle are excluded from the purview of this allowance.

**Auth.:** Rule 222 TR, \*\* GoI, MoF, DoE letter No. 19039/03/2017 - E.IV dated 19.07.2017.

### **87. Conveyance to officers for collection of tickets, Visas, Passport in connection with official journeys**

Officers who either go themselves or are deputed for collecting air/rail/bus/ship tickets, passports, visa etc. from Railway stations booking offices, passport offices, Embassies etc. are entitled to conveyance charges in connection with official journeys within India as well as abroad. The facility is allowed only by Public transport and is subject to control by Controlling Officer.

**Auth.:** Rule 175 TR

### **88. Entitlement of TA/DA claims on temporary duty in connection with audit of Non Public Funds**

Officers detailed on temporary duty in connection with audit of non-public funds will be entitled to normal TA/DA with sanction of Competent Authority under rule 4(ii) TR, provided a certificate from the move sanctioning authority to the effect, that the required number of officers is not available locally and that only minimum of officers are detailed from the nearest outstation for the purpose.

**Auth.:** CGDA letter No. AT/IV/4416/Vol.II dated 10 Jul 1984

### **89. Temporary Duty to Bhutan**

Payment of DA for visits on duty abroad including Bhutan is governed as per provisions of rule 268 TR. Officers detailed for duty abroad including Bhutan are to be paid the full entitled DA at the rates prescribed for that country by the Govt. subject to the terms and conditions as laid down in Move Sanction/Govt. letter, except in case the officer is treated as state guest and the host country provides for accommodation and also all meals or he is provided all meals and entitled accommodation. In such a scenario, only 25% of the prescribed entitled amount is admissible.

In so far as visit of officers to Bhutan as a part of Joint Training

## **Regulation Of TA - Temporary Duty Journey**

Cycle with Royal Bhutan Army is concerned, payment of DA in this instance would also be governed as per rule 268 TR as amplified vide Para above. Accordingly, officers detailed to Bhutan as part of Joint Training Cycle are also entitled to DA as per their entitlement subject to the terms and conditions as provided for in the Move Sanction/Govt. letter including those relating to accommodation and meals.

As per rule 114(iv) TR, improvised accommodation provided free of charge in a tent for temporary structure of other sort in a locality where regular accommodation of the kind mentioned above is not available, will not be treated as free lodging and the provision of such improvised accommodation should have no effect on DA of the officer. This provision mutatis mutandis applies to the officers detailed to Bhutan as part of Joint Training Cycle with Royal Bhutan Army. Hence, if the officer is staying in tented accommodation, it cannot be treated as a regular/entitled accommodation and hence, cannot form the basis of restricting the payment of DA to 25% of the entitled amount.

Payment of DA is subject to the terms and conditions of duty as laid down in the Move sanction/Govt letter, it is incumbent upon all move sanctioning authorities that all move sanctions among other things should clearly states the nature of duty as also the status of boarding and lodging.

Accordingly, the status of accommodation i.e. improvised accommodation, if any, provided free of charge in a tent for temporary structure of any other sort (due to non-availability of regular accommodation) need to be specifically brought out in Govt. Sanction Letters (GSL) based on justification projected through Statement of Cases (SoCs).

**Auth.:** ADGSM/Mov C, DGOL & SM, GS Branch, IHQ of MoD (Army) letter No. 15449/TA/DA/Mov C dated 18 March 2016 and CGDA letter No. AT/IV/4388/X dated 16 Mar 2017 and 12 May 2017 addressed to ADGSM/Mov C, GS Branch, IHQ of MoD (Army) and PCDA(O) respectively.



## **5. Regulation of Permanent Duty Journey**

### **90. TA Entitlement for a journey on 'Permanent duty'**

The entitlement of TA for a journey on permanent duty broadly consists of the facility to travel at Govt. expense for the officer and each member of his family by rail/air/road/sea as the case may be.

**Auth.:** Rule 57 & 58 TR

### **91. Definition of the term "Family"**

For definition of the term "Family", please refer Para 21 at Chapter 2.

### **92. Travel entitlement for Permanent Duty Journeys**

Travel entitlement for journeys on permanent transfer is same as journey on temporary duty by different modes of transport as indicated in Para 44, 45, 46 at Chapter 4.

### **93. Travelling allowance to commissioned Officers on first appointment**

Young Officers on grant of commission will be entitled to the following Travelling allowance:

- (i) **Self :** By rail in AC II on free warrant from home/OTA, Chennai/IMA, Dehradun etc. For journey by road, one mileage allowance at the rate under rule 64 TR as amended.

In case, the officer is required to report at one or two temporary duty stations before proceeding to the station of permanent posting, the entire journey from home/OTA, Chennai/ IMA, Dehradun/Pre-Commission Training Institute to the permanent duty station will be performed on warrant. Daily allowance to be admissible as per rule 114 and 114(A) of TR - 2014. Composite Transfer Grant is not admissible. Similarly, DA for post commission training is not admissible.

**Auth.:** CGDA letter No. 4199/AT-P dated 09 Apr 1973 and Rule 65 TR.

- (ii) **Family -** Free conveyance from home of the officer to the

## **Regulation of Permanent Duty Journey**

permanent duty station by the direct route will be admissible. Mode and class of travel will be the same as of the head of family. Conveyance for families will not be admissible during the period of attachment, but will be granted from their homes to the station of permanent posting of the officers.

Free conveyance of baggage up to 225 kgs (including 55 kgs from the training unit/attachment if so availed of) on warrant, from home to the station to which permanently posted.

**Auth.:** Rule 64 TR

### **94. Travel Entitlements on Permanent Duty**

#### **(A) Conveyance**

##### **(1) Self- Free conveyance from the old to the new duty station by direct route as under:**

- (a) By Air :** As per the class entitled to the officers.
- (b) By Rail :** The officer's entitlement is on warrant unless otherwise authorised by the Competent Authority (under Appx I TR) to travel on cash payment. If travel on cash payment is authorised, one fare of the class of accommodation in which actually travelled or the entitled class whichever is less, will be admissible. An officer performing the journey by rail, without using a warrant and with sanction of the Controlling Officer, will be entitled to reimbursement of cost of warrant at public tariff rate under rule 47(iii) TR or the actual expenditure incurred whichever is less. For journeys performed by mode other than by rail, the individual will be entitled to actual expenses/road mileage/cost of warrant whichever is less. In such cases, claims for reimbursement as per the entitlement of the officer for fares applicable on Rajdhani/Shatabdi Express/Duronto etc. will not be entertained since the same is admissible only if the journey in question has been actually performed by these trains.
- (c) By Road :** The entitlement is specified at rule 61 TR. However, if journey is to and from unit/formation whose officers are in receipt of field service concessions, it will be by Govt. transport or on warrant if contract system exists. However, road mileage

## **Handbook on Travelling Allowances - 2023**

for journeys between residence and the Railway station/bus stand/airport at old and new duty station is not admissible for self and the members of his family.

- (d) **Journey by road where rail-cum-road services exist:** Officers travelling by road on permanent duty wherever rail-cum-road services exist and are controlled either by the Railways or by other authorities, who recognise the tickets issued by the Railways and vice versa, shall perform such journeys on rail-cum-road tickets.

**Auth.:** Rule 80 TR

- (e) Officers of all ranks are entitled to perform journey by air .  
For detailed instructions, please refer to Chapter 3.
- (f) **By Sea :** (within Indian limits) -Highest class.
- (2) **Family:** Free conveyance from old to the new duty station by direct route or in case of officers proceeding to and from a unit/formation where officers are in receipt of field service concessions, to SPR/Home station or the station where Govt. accommodation is made available.
- (a) **By Air :** As per the class entitled to the officers.
- (b) **By Rail:** On free railway warrant as in the case of head of the family. However, for journeys performed by rail without using warrant, one fare for the class in which travelled or entitled class whichever is less, for each adult member and half fare for each child above 5 years but below 12 years will be admissible. For journeys by mode other than by rail between stations connected by rail, the reimbursement for each member will be actual expenses/ road mileage or entitled class rail fare whichever is less.
- (c) **By Road:** Appropriate road mileage allowance at the rate under rule 61 (TR). However, road mileage for journeys between residence and the Railway station/bus stand/airport at old and new duty station is not admissible.
- (d) **By Sea:** Same as head of the family.

## Regulation of Permanent Duty Journey

### **B) Daily Allowance:**

No daily allowance is admissible for self and each member of family for time spent in journey/enforced halts enroute etc.

### **C) Additional Fare:**

An additional fare/free warrant by the entitled class i.e. the class entitled at the time of initial move of the officer (self) for both onward and return journey will be allowed for journey to the previous duty station in case the officer has to leave the family/household effects behind, due to non-availability of Govt. accommodation at the new station of posting for bringing his family.

An officer who could not take family members along with him/her on their second trip due to genuine reasons may also be entitled to an additional fare/free warrant to and fro by the entitled class.

Additional fare is not admissible in case where family has been left behind at old duty station for the personal reasons like children's education etc. This provision will, however, not apply to officers who have reserved accommodation at the place of posting.

**Auth.:** Rule 67 (a)(i)(5) TR and GoI, MoD letter No. 12630/TA/DA /Mov C/3003/D(Mov)/2006 dated 16 Oct 2006

### **D) Composite Transfer Grant (CTG):**

- (i) **If husband and wife both are in service,** (a) only one CTG is permitted if the transfer of husband and wife takes place within 6 months of each other from the same place to same place. (b) In cases of both husband and wife transferred from same place to same place within 6 months, but after 60 days of the transfer of the spouse, 50% of the CTG on transfer shall be allowed to the spouse transferred later. (c) No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. (d) Full CTG will be admissible to both husband and wife, in case of transfers after a period of 6 months or more. (e) No CTG shall be admissible in case of transfer at own request or transfer other than in public interest.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** GoI, MoD letter No. 12630/Mov C/3737/D (Mov)/08 dated 29 Dec 2008 and Rule 67(c) TR

- (ii) Officers on their deployment on CI Operation will be entitled to CTG if stay in CI Operation area exceeds 180 days and temporary duty move is re-classified as permanent transfer in terms of rule 56 and 91 TR.
- (iii) CTG will also be admissible to officers moving as part of body of troops when such move of unit is for a period of more than 180 days.
- (iv) CTG will also be admissible to officers who move along with their unit from one field area to another field area, provided the move of the unit/formation is permanent and the move of the unit was accorded by the Army Commander in the case of move within the Command and IHQ of MoD (Army) in the case of move outside the Command.

**Auth.:** DSR Para 1031, Para 11 SAO 12/S/81 and GoI, MoD letter No. 12630/Q Mov C/3198/D (Mov)/98 dated 28 Oct 1998

**Note :** With the introduction of Composite Transfer Grant, transfer incidentals for the officer and his family and as well as road mileage for journeys between the residence and the Railway station/bus stand/airport at the old and new duty stations which were earlier admissible are no longer admissible. **These will be subsumed in the Composite Transfer Grant.**

**Auth.:** GoI, MoD letter No. 12630/Q Mov C/3198/D(Mov)/98 dated 28 Oct 1998 and GoI, MoD ID No.783/QA/2000 dated 24 Jan 2000 & AHQrs QMG Branch letter No. 12630/Q Mov C dated 31 Jan 2000

### **Entitlement of CTG as per 7<sup>th</sup> CPC orders w.e.f. 01 July 2017.**

- (i) The CTG shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other.
- (ii) For transfer to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100%

## Regulation of Permanent Duty Journey

- of last month's basic pay.
- (iii) **Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.**
- (iv) From 06<sup>th</sup> Jan 2022, grant of the Composite Transfer Grant (CTG) on Retirement in respect of Army Officer who wishes to settle down at the last duty station or other than last duty station, after retirement, the condition of 20 Km from the last duty station, has been done away, with subject to the condition that the change of residence is actually involved. To settle down at the last duty station or other than the last duty station, after retirement, full CTG, i.e. at the rate of 80% of the last month's basic pay is admissible. The Army Officer has to submit a Self-Declaration Certificate regarding change of residence in the prescribed format.

**Auth.:** GoI, MoD letter No. 12630/Mov C / 242 /D(Mov)/2017 dated 15 Sept 2017 and GoI, MoF, DoE, New Delhi OM No. 19030/1/2017-E. IV dated 06<sup>th</sup> January 2022

### **E) Transportation of personal effects:**

#### **(a) By Rail:**

**Transportation of Personal Effects as per 7<sup>th</sup> CPC w.e.f.  
01 July 2017 :**

Pay Level in Pay Matrix	By Train/Steamer	By Road
12 and above	6,000 kg by goods train/4 wheeler wagon/1 double container	Rs. 50/- per km
10 to 11	6,000 kg by goods train/4 wheeler wagon/1 single container	Rs. 50/- per km

The rates will further rise by 25% whenever DA increases by 50%.

- (i) The rates for transporting the entitled weight by Steamer will

## **Handbook on Travelling Allowances - 2023**

be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India.

- (ii) The claim for reimbursement shall be admissible subject to the production of actual receipts/vouchers by the officers. Production of receipts/vouchers is mandatory in respect of transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.
- (iii) Transportation of personal effects by road is as per kilometer basis only. The classification of cities/towns for the purpose of transportation of personal effects is done away with.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

- (b) For conveyance of baggage by road the provisions of 61 - A TR will apply.
- (c) Service tax and education cess included in the transportation bill are reimbursed upto the permissible limit of the claim. Any tax paid beyond permissible limit of claim is not reimbursable. If a transportation bill/claim has been submitted for Rs.15,000/-, but the admissible amount as per rules is Rs.10,000/-, the service tax and education cess is reimbursed for Rs.10,000/- only even though these taxes have been charged on the bill amount of Rs.15,000/-.

**Auth.:** GoI, MoF, Deptt of Expenditure No. 316/E-IV/2006 dated 14 Feb 2006 and Note 5 under Rule 61-A TR.

- (d) Conveyance of baggage when the head of family moves to and from field area.

W.e.f. 18 Apr 2018, the provisions of Rule 67-(d) (vii) sub clause (i) (ii)(A) (B) (C) and (iii) TR are replaced with the following:

Officer can convey 100 kg along with him on warrant and balance baggage less the amount carried by the officers can be conveyed to the hometown/SPR of the officer. The total quantity of baggage carried by the officer and conveyed to the hometown/SPR shall not exceed his maximum entitlement.

## **Regulation of Permanent Duty Journey**

**Auth.:** Rule 67 (d) (vii) sub clause (i) (ii)(A) (B) (C) and (iii) TR  
GoI, MoD letter No. 12630/TA/DA/Mov C/13/D (Mov)18  
dated 18 April 2018.

Similar conveyance as stated above will also be admissible to the new duty station of the officer consequent on his move on posting back to a peace station.

**Auth.:** Rule 67 - (d) (vii) sub clause (iv) TR

**Note :** The term "Baggage" is not subject to definition. It is for the Controlling Officer to satisfy himself that a claim to reimburse on account of the transportation of baggage is reasonable. On occasions when an officer is not permitted to transport his private conveyance at Govt. expense, his motor vehicle may be viewed as covered by the term "baggage".

**Auth.:** Note 1 under Rule 67 (d) TR

### **Calculation of distance for luggage claim**

It has been intimated by CGDA that while admitting the luggage claims on permanent transfer, calculation of distance, fare and time table charts, in cases where data is not available in audit office, the distance can be accepted on the responsibility of Countersigning Officer who is required to ensure the correctness of distance claimed

**Auth.:** Rule 9(C) TR and CGDA letter No. AT/Army/TA/DA/  
4462/PCDA(O0/E-1712 dated 03<sup>rd</sup> Jan 2022

### **F) Transportation of car/scooter/motor cycle etc.**

All officers are entitled for transportation of one own motor car or one motor cycle/scooter on permanent transfer.

**Auth.:** Rule 67 (e) TR

**Entitlement of transportation of conveyance as per 7<sup>th</sup> Pay Commission orders w.e.f. 01 July 2017:**

<b>Pay Level as per Pay Matrix</b>	<b>Reimbursement</b>
10 and above	One motor car etc. or One motor cycle/scooter.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

- (i) An officer when moving on permanent duty may draw actual cost of transporting his car at transporter's risk provided the car is actually transported by rail or steamer or, other craft.

**Auth.:** Rule 67 (e) (ii) TR

- (ii) As there is no provision in military tariff for booking of private cars on railway warrant, such vehicles to the extent authorise will be transported against cash payment.

**Auth.:** Note 2 Rule 67 (e) (ii) TR

- (iii) When an officer transports his motor car by road under its own propulsion, between stations connected by rail, he may draw an allowance at the rates for taxi approved by Directorate of Transport at the starting point \*\*limited to the expenditure on transportation by passenger train. If, however, the car is moved between stations connected by road only (including those where the road journey is in continuation of the rail or steamer journey), he may draw an allowance at the rates for taxi approved by Directorate of Transport at the starting point.

**Auth.:** Note 4 below Rule 67 (e) (ii) TR

**\*\*Consequent upon abolition of Coaching Tariff No. 24 Part IV containing rates table by the Indian Railways since 18 Feb 2010, conveyance of private cars, scooter, motor cycle may be admitted/restricted at the rates for taxi approved by Directorate of Transport at the starting point or actual expenditure whichever is less.**

**Auth.:** Strat Movement Dte/Mov C, GS Br., IHQ of MoD (Army) letter No. 86535/GTR/Mov C dated 13 Apr 2015 along with MoD (Fin) ID No. 9(4)/QA/98(Dy No. 208) dated 27 Mar 2015, MoF, DoE ID Note No. 26493/2015-E.IV dated 25 Mar 2015, DoE OM No. 19030/3/2008-E.IV dated 23 Sept 2008 as amended by OM of even No. dated 08 June 2010 and 24 Jan 2011, GoI, MoD letter No. 12630/Mov C/1673/D(Mov)-10 dated 09 July 2010 received vide HQrs Office Important Circular AT-IV/O016/Fys Kolkata dated 20 May 2005 and HQrs Office

## **Regulation of Permanent Duty Journey**

Circular No. AT-IV/O016/Fys Kolkata dated 03 Nov 2014.

- (iv) Where the conveyance is sent under its own propulsion, but the officer does not travel in it, he/she will be entitled to separate fare by rail/air or to separate road mileage for himself/herself. However, when the Officer travels in own car, he/she will not be entitled any separate fare by rail/air. Appropriate mileage allowance will be admissible for the members of his family, if they travel otherwise than by the conveyance being transported under its own propulsion.

**Auth.:** Note 5 below Rule 67 (e) (ii) TR

**Note 1:** When the officer and/or his family members travel between two stations on transfer by own car, separate fare for himself and/or his family members by way of reimbursement of cost of railway warrant is not authorised in addition to the cost of transportation of his car at Govt. expense.

**Note 2:** No sanction from the Competent Authority for conveyance of car/scooter/motor cycle is required consequent on the move of the officer on permanent posting.

**Auth.:** CGDA letter No. 4071/AT-P dated 17 Mar 1980

**CGDA, HQrs Office, New Delhi has since clarified that reimbursement of Cost of Transportation of Personal Vehicle by Road on Permanent Move will be on per Km basis only.** Accordingly, as per Note 7 under 67(e) Travel Regulations (2014 Edition), Officer may be allowed to be provided with actual expenditure, limited to the rates for Taxi approved by Dte of Transport of the starting point on per Km basis or the freight charges by passenger train for Transportation of conveyance whichever is less.

**Auth.:** CGDA, HQrs Office, New Delhi letter No. ABTDL-4462/55/2020/E-2539 dated 05th Feb 2021

- (v) Conveyance of car in respect of officers posted in Field Area**

W.e.f. 15 Jan 2001, officers posted in field areas are eligible for Motor Car Advance vide GoI, MoD letter No 29310/ Q Mov

## **Handbook on Travelling Allowances - 2023**

Coord/3688/D (Mov)/2000 dated 15 Jan 2001. officers who have purchased/taken delivery of motor car while serving in field area (irrespective of source of finance) are entitled to conveyance of motor car on posting to the new duty station in peace area.

### **(vi) Transportation charges of car etc. when not admissible**

In the case of an officer who does not own a car at the time of his transfer from one station to another but purchases one to take it to the new duty station from some other place, the above expenses will not be admissible at Govt. cost. It can, however, be allowed with the sanction of Govt. However, it is admissible in following cases:

- (a) In case, where car was purchased prior to the date of move of the officer but the RTO registration was made in the name of the officer at a subsequent date, provided the officer produces collateral evidence like Cash Receipt and sanction of Competent Authority for purchase of movable property etc.
- (b) For a conveyance purchased after the date of SOS but prior to the date of actual move of the officer from the old duty station, provided officer produces collateral evidence as per (a) above.

**Auth.:** Note 8 below Rule 67(e)(ii) TR & CGDA letter No. AT/IV/4462(O)-III dated 02 Feb 1993.

- (c) If an officer owned a car at a station other than from which he is transferred, he may draw the cost of transportation of the car from that station to which he is transferred, limited to the cost of its conveyance from his old to the new duty station, provided it is conveyed within prescribed time limit of 6 months extendable to one year with the sanction of the Competent Authority. In the case of an officer who does not own a motor car at the time of his transfer from one station to another but purchases one to take it to the new duty station from some other place, the above expenses may be allowed with the sanction of the Government.

## **Regulation of Permanent Duty Journey**

**Auth.:** Note 8 below Rule 67 (e) TR

### **G) Conveyance of a Chauffeur**

The cost of transporting a chauffeur or cleaner will also be admissible, provided the officer renders a certificate to the effect that a chauffeur or a cleaner other than a domestic servant was actually employed and the charges were actually incurred on that account. The chauffeur or cleaner need not necessarily travel in the same train/streamer/loaded track/other craft in which the car is carried. Conveyance charges for the journey actually performed by him will be admissible as under:

- (a) When travelling by rail: actual second class fare by the shortest route from and to the station to which the car is carried.
- (b) When travelling by Steamer/other craft: actual fare of the lowest class from that station for which cost of transportation of car by steamer/other craft is claimed.
- (c) When travelling by bus or other public conveyance: actual fare paid limited to second class rail fare.
- (d) No TA is admissible for the return journey from the new duty station to the previous duty station.

**Auth.:** Note 1 below Rule 67(e) (ii) TR and CGDA letter No. AT /IV / 4462-IV dated 30 Sep 1986.

### **H) Conveyance of private servants for journeys on permanent posting**

Conveyance of private servants at Govt. expense for journeys on permanent posting is not admissible. The cost of conveyance of servants will be met by the officer himself.

**Auth.:** GoI, MoD Letter No. B/89621/7/Q/Mov. C/ 2690/ D (Mov) dated 09 Jun 1976.

### **I) Conveyance of pet animals on permanent posting**

Charges for the conveyance of pet animals on cash payment may be claimed, provided the baggage charges for the entitled quantity plus the charges for the pet animals should not exceed the maximum entitlement

## **Handbook on Travelling Allowances - 2023**

admissible by Goods Train on warrant. In the case of officers utilising a full wagon, the cost of conveying pet animals is not admissible. In all such cases, claiming full quantum of baggage and separate conveyance of pet animals on Railway warrant is not in order.

**Auth.:** GoI, MoD Letter No. B/89621/Q Mov C/1428/D (Mov)dated 24 Mar 1975 & No. B/89621/Q Mov C/1550/D (Mov)dated 02 Apr 1975.

### **95. (I) Entitlement for transfer within the same station or within a relatively shorter distance from the old HQrs**

#### **(A) For move within the same station:**

- (i) No TA including CTG is admissible, if no change of residence is involved.
- (ii) If there is a change of residence, the following reimbursement shall be allowed:
  - a) **Self and family :** Actual cost of conveyance limited to that under rule 67 TR.
  - b) **Baggage :** Actual cost of transportation limited to that under rule 67 TR.
  - c) **CTG :** At the rate of 1/3<sup>rd</sup> of pay in the Pay Level of respective rank mentioned in Pay Matrix in the pay structure of 7<sup>th</sup> CPC.

**Note 1:** The term 'same station/city' will mean, the area falling within the jurisdiction of the Municipality or Corporation, including such of suburban Municipalities, notified areas or Cantonmentsas are contiguous to the above named municipalities and within the limits of Urban Agglomeration etc., where the officer was posted immediately before his transfer.

**Note 2 :** The above provisions will also be applicable to the officer who has to change his residence due to:

- a. Transfer from one appointment to another in the same unit/formation etc.
- b. Change of domestic camp from one site to another site in the

## **Regulation of Permanent Duty Journey**

same station i.e. a unit/formation moving from its temporary premises to the permanent building in the same station/city.

**(B) For moves between two stations when the distance between the new and old duty stations does not exceed 20 kms:**

- (i) No TA including CTG is admissible, if no change of residence is involved.
- (ii) If there is a change of residence, full TA including CTG at 1/3<sup>rd</sup> rate will be admissible.

**Auth.:** Rule 81 TR read with Note 2 under Rule 67 (c) TR

**(II) Admissibility of CTG on account of permanent transfer from New Delhi to Greater Noida.**

The matter regarding admissibility of CTG on account of permanent transfer from New Delhi to Greater Noida was referred to MoD (Finance) for clarification. MoD(F) has clarified that municipal boundaries of Delhi are not contiguous to Greater Noida area boundary and thus Greater Noida is not to be treated as last/same station of duty for Delhi based officers for the purpose of settlement of TA claims, Baggage, CTG etc.

**Auth.:** CGDA Letter No. AN/XIV/14162/TAJDA/CTG/RKK dated 09 Apr 2013.

**96. Entitlement of TA/DA to families of officers who marry while serving in concessional areas**

- a. In case of an officer who marries while serving in an operational area or field service area, where families are not permitted to reside, conveyance is admissible under rule 85 TR, to his newly married wife on his posting back to peace station limited to the cost of conveyance from the rail head nearest to the old duty station of the officer in field/operational area to the new peace duty station to which he is posted or from the place of residence of the family to the new peace duty station of the officer, whichever is less.
- b. Conveyance of family scale of baggage may be allowed at Govt. expense from place of residence of the newly married wife of

## **Handbook on Travelling Allowances - 2023**

the officer to the new peace duty station on his return from the field / concessional area within his entitlement under rule 67(d) TR.

**Auth.:** Rule 72-A TR

### **97. Entitlement of TA to families of officers who marry while serving in peace stations**

The entitlement of a newly married wife for her journey to join her husband for the first time in a peace station where the officer is serving will be one way LTC under rule 177 (B) TR. In terms of rule 16 TR, no TA will be admissible to a member added to the family after the date of transfer of the officer. Hence, the crucial criteria for determining the TA benefits to the officer will be whether he was a single or married officer at the time of his posting to such a peace station. No separate title to permanent duty scale of TA accrues to the officer consequent upon his marriage and as such TA is not admissible for move of his newly wedded wife to his duty station in peace area.

### **98. Families moving apart from the head of the family**

In the case of an officer whose family does not accompany him consequent on the move of the officer on posting, but precede or follows him under rule 16 TR from old duty station to the new duty station or from old duty station to a station other than the new duty station or from a station other than the old duty station to the new duty station will be entitled to the following:

#### **a. Conveyance:**

- (i) Air fare as per the entitled class or cost. Warrant or in the case of cash payment, the fare of the entitled class or actual fare paid whichever is less.
- (ii) Families of officers will be entitled to travel by air at Govt. expense.

#### **b. Personal effects:**

Conveyance of personal effects of the maximum entitled scale less the quantity carried by the officer, without the sanction of the Competent Authority.

## **Regulation of Permanent Duty Journey**

**Note :** The Govt. liability in all the above circumstances will be limited to the distance between the old and the new duty station of the officer.

**Auth.:** Rule 85 TR

### **99. Grant of free conveyance to families of officers to occupy Govt. accommodation allotted to them in concessional area**

a. The families of officers are entitled to free conveyance from their SPR/ home town/old peace duty stations as the case may be, where they may be actually residing to join the head of the family where Govt. built married accommodation as distinct from hired or requisitioned accommodation is allotted and to the new duty station when posted out. Similar conveyance will be allowed in respect of baggage limited to the quantity originally conveyed at Govt. expense to the SPR/home town, as the case may be. This is one time concession and will be available only till the station in question is classified as a family station.

b. Transportation of private motor car/motor cycle held by the officer at the old peace duty station/home town/selected place of residence of the family at the time of his posting to the concessional area may also be allowed at Govt. expense to the stations where Govt. married accommodation is allotted, provided all other conditions in rule 67(d) TR are fulfilled.

**Auth.:** Rule 85-A TR

### **100. Field Service Concessions to Army Officers in Operational Areas:**

**Option to retain accommodation at old duty station or move of the family to SPR/Home town or to the place where separated family accommodation allotted**

In accordance with the existing orders contained in SAO 10/S/86, officers posted to field areas are entitled to retain family accommodation at the old duty station or to move the family to a selected place of residence/home town or to the place where separated family accommodation exists. In such cases, the officers concerned will be required to exercise an option choosing any one of the above options, within two months from the date of the posting of the officer to such an

## **Handbook on Travelling Allowances - 2023**

area. The time limit of two months may, however, be extended to three months, in individual cases, by the Station Commander, where for special reasons such an extension is justified.

In case where an officer has given the option within two months to move his family to SPR and the concession is not availed within six months, the lien on free conveyance will lapse. Similarly, if the officer has not given an option within the stipulated period of two months extended to three months, the old duty station will be treated as SPR for all purposes and no TA/DA will be admissible to the family for their move subsequently.

**Auth.:** GoI, MoD Letter No. A/01117/Q3(B-1)/246-S/D(Q&C) dated 04 May 1965 reproduced in Appx to AO 508/65 & AO 261/1970, CGDA letter No. AT/IV/4439/Vol.1 dated 08 Sep 1983 and SAO 10/S/86.

- 101.** TA to family and conveyance of baggage/car etc. is not admissible to an officer posted to field area where families are not permitted, even if the officer makes his own arrangements for accommodation.

**Auth.:** AI 146/66 and CGDA UO No.AT/IV/4390 -II dated 31 Mar 1987.

### **102. Transfer while on duty away from HQ**

**(A)** An officer transferred whilst on temporary duty away from his HQ station is entitled to travelling allowances as follows:

- (i) Travelling allowance on temporary duty scale from the temporary HQ station to the new duty station and
- (ii) Difference between permanent and temporary duty scales of travelling allowance from the old to the new duty station by the direct route.

**Note :** The Authority Competent to sanction move on temporary duty may permit the individual to rejoin duty at the old duty station before proceeding to the new duty station, if such a course is in the public interest. When such permission is granted, a copy of the order should invariably be attached to the travelling

## **Regulation of Permanent Duty Journey**

allowance claim. Travelling allowance in such cases will be as under:

- (a) Travelling allowance on temporary duty scale for the journey to the old duty station, and
  - (b) Travelling allowance on temporary duty scale from the old to the new duty station.
- (B)** An officer whose unit moves to another station while he is away from the unit on temporary duty/courses of instruction will be entitled to the travelling allowance as under:
- i. TA on temporary duty from the temporary HQ to the new location of the unit for self, and
  - ii. TA for his family, if any, at permanent duty scale from old duty station to new duty station by the direct route
- Note:** Baggage of the officer will go from the old duty station to the new duty station by the direct route.
- (C)** The officer will be entitled to Composite Transfer Grant also in the above cases. In the case of an officer's unit having moved from the old duty station while he is on annual leave, Composite Transfer Grant in such cases will also be admissible.

**Auth.:** Rule 86 TR

### **103. Transfer whilst on short leave**

An officer to whom travelling allowance is admissible and who goes on leave not exceeding four months (irrespective of the nature of leave) after he/she has given over charge of one appointment and before he/she has taken charge of another, is entitled, whether the order of transfer is received before or after the commencement of his leave, to the conveyance which would have been admissible had he remained on duty.

In the case of an officer who travels from a station at which he is spending his leave with his family to join a new post by a class lower than the one to which he is entitled, his travelling allowance will be regulated as under :

- (i) Self :** One fare from the old duty station to the new duty station

## **Handbook on Travelling Allowances - 2023**

by the class of accommodation, by which the journey was actually made as a result of the transfer.

- (ii) Family :** For each member of the family one or half fare, as the case may be, as in (i) above.

**Auth.:** Rule 87 TR

**104. An Officer who proceeds to his new duty station on permanent posting via his leave station and who avails of LTC or use of Form 'D' will be entitled to travelling concessions as under:**

'A' represents old duty station, 'B' the new duty station and 'C' the leave station.

**(1) When the Officer avails of leave travel concession:**

- (a) In all cases except as in (b) below:

**Self :** TA for journey by direct route between 'A' & 'B' plus leave travel concession under Rule 177 TR between 'A' and 'C' and 'C' and 'B'.

**Family:** Leave travel concession only, but when LTC for one way journey is not availed of i.e. either from the old duty station to leave station or from leave station to new duty station, the entitlement will be TA under rule 85 TR less cost of LTC for one way journey already availed of, and when LTC for both way journeys is not availed of i.e. from old duty station to leave station and from there to the new duty station, the entitlement will be TA under rule 85 TR.

- (b) When 'C' is at a greater distance from 'B' than 'A'.

**(i) Self :** Full LTC admissible plus the actual extra fare paid by the officer for a distance equivalent to the difference between 'BC' and 'AC' restricted to the fare from 'A' to 'B' by the direct route.

**(ii) Family :** LTC as at (i) above.

**(2) When officer avails of Form 'D' only:**

- (a) Self :** If Form 'D' is used for the entire journey via leave station,

## Regulation of Permanent Duty Journey

cost of railway warrant from 'A' to 'B' less total cost of Form 'D' as for a direct journey from 'A' to 'B'.

- (b) (i) When Form 'D' is used between station 'A' and station 'C'

In case the distance between 'B' and 'C' is greater than or is equal to the distance between 'A' and 'B', no deduction will be made on account of cost of Form 'D'. If the distance between 'B' and 'C' is less than that between 'A' and 'B', the cost of Form 'D' for the difference between AB and AC will be deducted.

- (ii) When Form 'D' is used between station 'C' and 'B'.

In case, the distance between 'A' and 'C' is greater than or equal to the distance between 'A' and 'B', no deduction will be made on account of Form 'D'. If the distance between 'A' and 'C' is less than that between 'A' and 'B', the cost of Form 'D' for the difference in distance between 'AB' and 'AC' will be deducted.

- (c) **Family :** Deduction as in (b) (i) and (ii) above will be effected in the case of family members who use Form 'D'. When Form 'D' is not availed by them for both way journeys i.e. from 'A' to 'B' via 'C', normal TA entitlement under rule 85 TR is admissible.

**Note.:** In case Form 'D' is used for the entire journey, TA will be regulated in accordance with provisions of Rule 181 TR.

**(3)** An officer whilst away from his permanent duty station on leave when transferred to a unit/formation whose personnel are in receipt of field service concessions and also whilst on leave from such unit/formation when transferred to a Unit/formation whose personnel are not entitled to field service concessions, will be entitled to the following:

**Self :** LTC for journey to the leave/home station and warrant for the journey from leave/home station to the new duty station.

**Family :** LTC to the officer's leave/home station and free conveyance to the SPR from leave/home station of the officer on his posting to unit/formation whose personnel are entitled to field service concessions. Similarly, if an officer serving with unit/formation whose

## **Handbook on Travelling Allowances - 2023**

personnel are entitled to field service concession is transferred to a Unit/formation whose personnel are not entitled to field service concession, whilst on leave and his family has joined him at leave/home station at the expense of LTC, free conveyance will be provided to the family from the leave/home station to the officer's new duty station.

**Auth.: Rule 87 TR**

- 105.** In no case an officer who is transferred whilst on leave be allowed to return to his original duty station unless such a course is ordered in the interest of public service.
- 106.** CTG admissible under the rules will also be admissible in the above cases.

**Auth.: Rule 88 TR**

**107. Transfer whilst on leave other than short leave**

When an officer returns from leave in or out of India (other than mentioned in Para 103 above) and is not entitled to conveyance at the public expense for a journey within Indian limits to rejoin his appointment, is posted to a station other than that from which he proceeded on leave, the Controlling Officer referred to in rule 6 TR read with Appendix II TR, may authorise free conveyance on warrant from the old to the new duty station of the officer's personal effects within the authorised scale and motor car/scooter/motor cycle, subject to the provisions of TR, left at the old duty station.

In those cases where an officer performs longer journey by reason of his transfer and is, therefore, necessarily put to extra expenditure on account of conveyance of himself and family and personal effects, the Controlling Officer referred to in rule 6 TR read with Appendix II TR, may also grant such travelling allowance, as is considered necessary, to meet this extra expenditure limited to travelling allowance at the temporary duty scale for the officer and travelling allowance for his family from old to the new duty station. The maximum extra expenditure admissible in such cases will be limited to the difference between TA at the temporary duty scale for the Officer and travelling allowance for his family, if any, from the leave station in India to (a) the new duty station and (b) the old duty station.

## Regulation of Permanent Duty Journey

**Auth.:** Rule 89 TR and Para 9 of AI 13/1978

**Note 1:** The term 'extra expense' referred to above means any expenditure over and above that which would have been incurred, had the individual been required to return to his original station on expiry of his leave.

**Auth.:** Note 1 Rule 89 TR

**Note 2:** Entitlement of CTG on returning/posting from study leave under Rule 89 TR:

When an officer is posted to a new unit on completion of study leave, in addition to the benefits admissible under rule 89 TR, he will be entitled to Composite Transfer Grant.

**Auth.:** CGDA Letter No. AT/IV/4376 and No. AT/IV/4376 dated 09 Sep 1986.

**Note 3 :** Officers proceeding on study leave are not entitled to TA/DA for the move to study leave station and TA for the move for joining duty at new station is restricted to TA from place of residence of family to the new duty station or from old duty station, whichever is less.

**Auth.:** AI 13/78, 18/79, 42/82 & Para 47 of SAO 10/S/86

**108. The provisions referred to in Para 114 are also applicable to cases of:**

- (a) Officers transferred whilst on sick leave, other than short leave, to a station other than the one from which they proceeded on leave after an attachment to a station of less than three months duration pending posting order and
- (b) Officer transferred whilst on sick leave, exceeding four months without attachment pending posting orders.

**Auth.:** CGDA Letter No. 4030/AT-P dated 20 Feb 1970.

**109. Free conveyance to Officers proceeding on leave after completion of the authorised course of instructions**

Travelling allowance admissible to officers, who under the Leave Rules, are allowed to proceed on leave after attending a course of less

## **Handbook on Travelling Allowances - 2023**

than three months duration, may be regulated as under:

- a) From the station at which the course is held to the leave station: Actual expenses limited to LTC in one direction if admissible on the occasion.
- b) From the leave station to the permanent duty station (old or new): LTC for a journey on leave in one direction from the leave station to the station at which course is held, if admissible on the occasion.

**Note :** Where the officer has been transferred during the course/leave, he/she, in addition to the above, will remain eligible for the difference between permanent and temporary duty scales of TA from the old to the new duty station.

**Auth.:** Rule 90 TR

### **110. Admissibility of TA, CTG, personal effects and car conveyance etc. when both husband and wife are in Central Govt. service**

In cases when both husband and wife require separate cars in public interest, reimbursement of transportation expenses of personal cars to both the officers on transfer from one station to another, subject to existing terms and conditions, will be admissible.

**Auth.:** Rule 82(a) (i)TR

In cases where both husband and wife are posted from one and the same station to different stations, both husband and wife will be entitled full CTG and TA independently. However, TA for children, if any, will be admissible to the husband or wife, whom they accompany to the new duty station. For the purpose of entitlement to personal effects, both husband and wife together will be eligible to the full quantity of baggage admissible under normal rules. In other words, for the purpose of transportation of personal effects, both (husband and wife) will be considered as a single family.

**Auth.:** Rule 82 (b) TR

### **111. Incidence of TA/DA in respect of Officers whose services are lent to other Departments/ Govt.**

## **Regulation of Permanent Duty Journey**

- (a) Officers whose services are lent to other Department /Govt. will, for the purpose of TA & LTC, be governed by the Travel Rules applicable to lending or borrowing department depending on whether they draw the rates of pay of the lending or borrowing department during the period of loan, unless otherwise specifically provided for in the Govt. letter incorporating the terms and conditions of loan. The expenditure involved will be borne by the borrowing department/ Govt. in all cases.
- (b) An officer on the personal staff of a State Governor will, while so employed, be governed for the purposes of TA in respect of journeys on duty by the rules of the State Government under which he is employed.

**Auth.:** Rule 83 (a) & (b) TR



## **6. Entitlement of TA on Retirement/ Premature Retirement / Release/Transfer to Reserve/ Dismissal/Death**

- 112 (i)** Army Officers on their retirement on superannuation, retirement under own request, transfer to reserve, discharge, release, reduction in establishment, invalidment from service are entitled to conveyance, transportation of baggage and private conveyance from last duty station to home station or to the place where they and their families are to settle down permanently even if it is other than their declared home town as admissible under Rule 67 TR (i.e. as for permanent transfer, see Para 94). Officers are also entitled to CTG at the same rate as admissible under Rule 67 TR.
- (ii)** Officers and members of their families are required to travel on cash TA basis. Railway warrant cannot be used for retirement journey.

**Auth.:** Rule 200 -A(a) TR and GoI, MoD letter No. 12630/Mov C/242/D (Mov)/2017 dated 15 Sept 2017.

### **113.(A) TA entitlement of retiring Army Officers and MNS Officers**

- (i)** Travel entitlement for self and family

Travel entitlements as prescribed for tour/transfer, except for International Travel, will be applicable in case of journeys on retirement. The general conditions of admissibility as laid down in TR will, however, continue to be applicable.

- (ii)** Reimbursement of charges on transportation of personal effects and conveyance.

The expenditure on transportation of conveyance by officers on their retirement shall be reimbursed without insisting on the requirement that the possession of the conveyance by them while in service at their last place of duty should have been in public interest.

## Entitlement of TA on Retirement

**Auth.:** Note 1 below Rule 200 A (a) and Rule 207 (B) of TR

### **(B) TA entitlement of Retiring Officers**

The travel entitlements for self and family and reimbursement of charges on transportation of personal effects and conveyance are admissible as prescribed for tours/ transfer. However, the entitlement of CTG will be as follows:

**(i) CTG entitlement of retiring officers w.e.f. 06<sup>th</sup> January 2022 :** With effect from 06th January 2022, grant of the Composite Transfer Grant (CTG) on retirement in respect of Army Officer who wishes to settle down at the last duty station or other than last duty station, after retirement, the condition of 20 Km from the last duty station, has been done away, with subject to the condition that the change of residence is actually involved. To settle down at the last duty station or other than the last duty station, after retirement, full CTG, i.e. at the rate of 80% of the last month's basic pay is admissible. Army Officer has to submit a Self-Declaration Certificate regarding change of residence in the prescribed format as provided in GoI, MoF letter dated 06th January 2022. However, in case of settlement to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG. The transfer incidentals and road mileage for journeys between the residence and the railway station/bus stand etc., at the old and new station, are already subsumed in the composite transfer grant and will not be separately admissible.

**Auth.:** GoI, MoF, DoE, New Delhi OM No. 19030/1/2017-E. IV dated 06th January 2022

(ii) The general conditions of admissibility of TA on Retirement as laid down in TR will, however, continue to be applicable.

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D (Mov)/2017 dated 15Sept 2017, GoI, MoF Dept. of Expenditure OM No. F. No. 19030/ 1/ 2017 E.IV dated 13 July 2017 and dated 18 Aug 2017.

### **114. Outgoing Chiefs of the three services may travel in aircraft of Indian Air Force on retirement**

## **Handbook on Travelling Allowances - 2023**

The outgoing Chiefs of the three services are entitled to avail one free airlift by aircraft of Indian Air Force along with their family and baggage to the extent allowed in the aircraft from the HQrs (Delhi) to the airport nearest to their home town or SPR within India and from the airport to the home town/SPR by surface route after handing over the charge at the HQrs on their retirement.

**Auth.:** Note 4 under Rule 200 - A TR

### **115. Premature Retirement**

Premature Retirement is accepted at par with retirement on superannuation for the purpose of pensionary benefits and as such, all benefits of normal retirement TA will accrue to officers proceeding on premature retirement also. Accordingly, TA, baggage entitlement, etc. is admissible in cases of premature retirement also.

**Auth.:** CGDA Letter No.AT/IV/039 dated 04 Aug 1980.

### **116. Premature retirement for permanent absorption in Central Govt. undertaking**

TA/DA under Rule 200 TR is not admissible to officers proceeding on premature/voluntary retirement for permanent absorption in Central Govt. undertaking.

**Auth.:** CGDA Letter No. AT/IV/4505-II dated 19 Jan 1987.

### **117. Concessions admissible to non-regular officers**

TA/DA concessions admissible to non-regular Officers viz. SSC etc. on the termination of their service will be as laid down in the Army Instructions/Govt. letters under which they are commissioned. Wherever it is laid down that the entitlement of TA on termination of service of such officers are as for a regular permanent commissioned officers, they will be entitled to TA/DA etc. as per para 112 to 113 above.

### **118. Preference of TA/DA claim by officers**

Travelling allowance claims of officers and their families will be preferred in the same manner as in the case of permanent duty moves. The claim of officers who are their own Controlling Officers should, however, be countersigned by their immediate superior administrative authority.

**Auth.:** Rule 202 TR

## Entitlement of TA on Retirement

### **119. Lien on conveyance on Retirement**

Retirement TA is required to be availed by officers within one year of the date of retirement. Lien on conveyance as laid down in Rule 16 TR will apply to moves of officers. This lien period of one year may be extended by the DGOL & SM, IHQ of MoD (Army). Members of their families and baggage may precede officer by not more than two months or follow them within one year. The period of two months will be counted from the date on which the officer superannuated/retired whereas the period of one year will be counted from the date on which the officer himself moves. The time limits may be extended by Competent Authority as stated in Appendix-XI in individual cases under special circumstances.

**Note:** In such cases, officers will prefer TA claims only after considering their actual date of retirement/ their self-move, as the case may be, to home town/SPR is completed.

**Auth.:** Rule 204 TR

### **120. Conveyance to Officers on dismissal or removal from service**

- (i) When the Chief of the Army Staff is satisfied that an officer who is dismissed or removed from service or who is allowed to resign or retire in order to avoid removal from the service, is unable to pay for his own conveyance and/or that of his family, he may at his discretion authorise free conveyance on warrant to the railway station nearest to the officer's home. The scale of baggage shall be restricted to the Railway Free Allowance.
- (ii) The class of accommodation to be provided shall be ordered in each case by the Chief of the Army Staff.

**Auth.:** Rule 209 TR

**Note:** The powers conferred on the Chief of the Army staff are delegated to GOC-in-C, Commands. These powers are personal and shall not be delegated further.

**Auth.:** Note under Rule 209 TR

### **121. TA entitlement of families of officers including MNS Officers who die while in service**

## **Handbook on Travelling Allowances - 2023**

In the case of an officer who dies while in service, the TA claim will be preferred by the OC of the unit and submitted to the PCDA(O).

### **Auth.: SAO 10/S/1976**

On the death of an officer, including MNS officer in peace area or field station including those killed in action, the families will be entitled to the following:

- (i) Conveyance of family, CTG as well as transportation of personal effects and conveyance will also be admissible as per permanent duty scale.
- (ii) In case the officer had no family, the entitled scale of baggage may be conveyed on warrant to the permanent place of residence of the next of kin or to any other station where the next of kin may be residing for the time being, provided no extra expenditure to the state involves. The lien on conveyance of family and baggage etc. of an officer will be one year from the date of demise of the officer.
- (iii) In the case of death of an Officer while absent from his HQ station on a course of instruction or on other duty, entailing temporary attachment from his unit, conveyance of baggage as in (i) above is admissible. In such cases, the total quantity of baggage conveyed from the temporary duty station plus the permanent HQ station should not exceed the entitled scale of the officer as on permanent duty.

### **Auth.: Rule 216 TR**

**122.** In case the family of the deceased officer wishes to settle down permanently at a place other than the normal place of residence (home town), travel expenses may be allowed to them by the shortest route from the last HQ of the Officer to the SPR.

If a member of the family proceeds from a station other than the last HQ of the deceased Officer to the SPR or proceeds from the last HQ station to other than SPR, the travelling expenses claimed will be limited to what would have been admissible had such member travelled from the HQ of the deceased officer to the SPR.

## **Entitlement of TA on Retirement**

**Auth.:** Rule 216 (j)(b) TR and GoI, MoD letter No. 12311/ Q/ Mov C /2065/D(Mov) dated 23 May 1981.

**123.** Before allowing reimbursement of the travelling expenses under the above para, the Controlling Officer/Countersigning Authority should satisfy themselves, as far as possible, about the claim for the travelling expenses for the family of the deceased officer by instituting suitable checks inter alia, whether the family has actually transported the baggage to the selected place of residence in accordance with the scale and instructions laid down by the Govt. from time to time.

**124.** Reimbursement of transportation charges of conveyance to home town/SPR at Govt. expenses is also admissible in the event of the death of the officer while in service.

**Auth.:** GoI, MoD Letter No. Air HQ/23952/304/PP&R4/988 /D (Mov) dated 13 Mar 1979.

**125. Transportation of the body of an officer, if death occurs while at permanent HQ in India**

- (a) If the family of the deceased officer desires to transport the body of deceased to his home town, this will have to be done under their own arrangements subject to the reimbursement of the amount due to them under the provisions of relevant rules in TR on retirement.
- (b) If the death of the Officer occurs while on tour in India or abroad, the body may be brought by air on a commercial flight to the HQ or to hometown according to the wishes of the family. In such cases, the expenditure will be met by the Govt.

**Auth.:** Rule 218 A TR

**126. Travelling allowance for journeys to attend Departmental Enquiry by officers after removal/dismissal/compulsory retirement from service**

In the case of an officer who was removed/dismissed or compulsorily retired from service is called upon to attend a departmental enquiry, the officer concerned may be allowed TA as for a journey on tour from the place where the summons to attend the enquiry reaches him to the place of enquiry and back, but not exceeding that to which he

## **Handbook on Travelling Allowances - 2023**

would be entitled, had he performed the journey from his home town to the place of enquiry and back. The TA may be regulated in accordance with the pay of the post held by the officer immediately before his removal/dismissal or compulsory retirement from service.

**Auth.:** GoI, MoD Letter No.12266/Q(Mov)C/2275/D(Mov) dated 24 Jun 1980.

### **127. Procedure for submission of TA claims in respect of insane officer no longer in service, against whom TA advances are outstanding**

The following procedure will be adopted for submission of TA claims in respect of insane officers who are no longer in service and against whom TA advances are outstanding:

The TA/DA claim may be preferred by the head of the office in which the officer was serving at the time of invalidment on account of insanity, with reference to known facts, relating to the particular journey and on the basis of special authority issued by the Govt. of India under exception to Rule 244(1) of the Central Treasury Rules. The furnishing of certificates which depend on the personal knowledge of the officer concerned may be dispensed with and the claim thus preferred may be countersigned by the appropriate Controlling Officer.

If, as a result of the adjustment of the advance of TA, any amount is payable to/recoverable from the officer, will be credited/debited to his IRLA, if still open, or disposed-off under the Army Act.

**Auth.:** AO 62/1969, SAO 10/S/1976



## **7. Travel Entitlement of Re-employed Officers**

**128. Entitlement of TA to retired regular officers on re-employment is as under:**

**(A) When proceeding for duty on first appointment**

If an Officer is re-employed within 6 months from the date of retirement and has not availed of the retirement TA under Rule 200 (A) TR, may be allowed the retirement TA within one year of the expiry of the period of his re-employment.

**Auth.:** SAI 1/S/80, Para 6 of Appx to SAO 13/S/65 and Rule 201 and 206 TR

- (i) Officer will travel in AC II tier on warrant on lines where AC II Tier is available otherwise by next lower class from home town to the station to which they are required to report.
- (ii) Family will also travel on warrant by rail in AC II tier from Home of the officer to the permanent duty station by direct route. For other modes of conveyance, actual fares limited to what the officer is entitled to, will be refunded. In case, the family travels by lower class, the entitlement will be same as for the officer as mentioned at Para (i) above.
- (iii) Officers may convey baggage on warrant upto 225 kgs in addition to the RFA of 40 kgs.
- (iv) CTG is not admissible.

**Auth.:** Rule 64 TR

**(B) During the re-employment: Same as applicable to serving commissioned officers.**

Consequent on 7<sup>th</sup> CPC Orders, w.e.f. 01st July 2017, re-employed officers may perform journey by air. Further, the drawal of various allowances and other benefits in the revised structure based on pay in respect of re-employed officers shall be regulated with reference to pay that is fixed on re-employment. Pay for these allowances will be the pay fixed before deducting the pension.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** GoI, MoD letter No. 1/69/2008/D(Pay/Service) dated 24 Jul 2009 and No. 1(14)/2017-D(Pay/Services) dated 09 Jan 2018.

### **(C) TA on release from re-employed service**

On release from re-employment, officers and their families will be entitled to free conveyance to SPR limited to Home Town.

Transportation of personal effects, CTG and charges for transportation of conveyance will not be admissible except 225 kgs of baggage as for a journey on first appointment as mentioned at Para A(ii) above.

**Note:** If an Officer is re-employed within 6 months from the date of retirement and has not availed of the retirement TA under Rule 200 (A) TR, may be allowed retirement TA within one year of the expiry of the period of his re-employment.

**Auth.:** Rule 64, 201 and 206 TR and SAI 1/S/80



## 8. Travel Abroad - Official Duties

### 129. Approved Routes

- (a) Approved routes for journeys from India to abroad and vice versa, and from one station to another station abroad are prescribed by the Govt. from time to time.
- (b) If an officer or member of his/ her family or Indian servant, at his/her own option, performs journey by a route, class of accommodation/ mode of travel, other than the approved entitled route/ class/ mode, his/ her entitlements of TA will be limited to what would have been admissible had he/ she travelled by the approved route, entitled class of accommodation and mode of travel.

**Auth.:** Rule 244(a) &(c) TR

### 130. International Travel entitlement by Air w.e.f. 01 July 2017 as per 7<sup>th</sup> CPC Orders

Grade Pay/Rank/Pay Levels in Pay Matrix as per 7th CPC orders	Travel entitlement
Pay level in Pay Matrix 17 and above	First Class
Pay level in Pay Matrix 14 to 16.	Business/Club Class
Pay level in Pay Matrix 10, 10A, 10B, 11, 12,12A,12B,13,13A and 13B.	Economy Class

**Auth.:** (Rule 245 TR) GoI, MoD letter No. 12630/Mov C/3737/D Mov)/08 dated 29 Dec 2008 and letter No. 12630/Mov/242/D(Mov)17 Dt. 15/9/2017

For detailed guidelines on Air journey, please refer to Chapter 3.

### 131. Ticketing procedure to be adopted by officers while travelling abroad on official duties

Claims on air fare where use of air warrant is mandatory will not be

## **Handbook on Travelling Allowances - 2023**

paid by PCDA (O). However, claim for other incidentals like DA, incidental charges are payable by PCDA (O).

<b>Sr. No</b>	<b>Ex-India (including Nepal and Bhutan) claims in respect of</b>	<b>Course of action</b>
1	TA/DA while proceeding abroad	PCDA (O) will pay the advance as well as deal with the final claims.
2	Air Passage claims	PCDA, New Delhi will continue to deal with Ex-India Air Passage claims in respect of officers as stipulated in Para 242 of Defence Audit Code. Further, the Cases pertaining to organization like NDC that are being dealt with under specific orders will also be dealt with as usual by PCDA, New Delhi.
3	All claims where Ex-India posting is not involved e.g. deputation, long term courses, Joint Exercise etc.	May be dealt with by PCDA, New Delhi.

**Auth.:** CGDA letter No. AT/IV/4462/ ORs/Vol. X dated 18 Feb 2016, dated 11 Jul 2013 and dated 04 Jan 2013.

### **132. Daily Allowance (DA) for tours abroad**

DA means an allowance given for each day or part thereof for absence from HQrs on duty or on authorised halt. In addition to the TA admissible under the rules, an officer may draw DA in the circumstances which entitle him to draw TA. DA admissible for a fraction of a day is as under:-

- (a) Up to 6 hrs Nil
- (b) 6 hrs to 12 hrs 50%
- (c) Exceeding 12 hrs Full DA

## **Travel Abroad - Official Duties**

The entitlement will be for each night spent away from headquarters i.e. from period between sunset to sunrise. The stay at an outstation in a country abroad starts from the time the officer arrives and ends at the time he leaves the station.

### **Regulation of DA for tours abroad**

**(a) For tours by the officers within the country of their posting or for tours from one Mission to another by officers posted abroad, DA for each tour is regulated as under:-**

- (i) For the first seven days - Full admissible DA.
- (ii) For the next seven days - 75 % of full admissible DA.
- (iii) For subsequent additional days 50 % of full admissible DA.

**(b) For tours by the officers posted in India , from India to one or more countries abroad, DA for each tour is admissible as under :-**

- (i) For the first fourteen days - Full admissible DA.
- (ii) For the next fourteen days - 75 % of full admissible DA
- (iii) For subsequent additional days - 60 % of full admissible DA

DA regulated as at (a) & (b) above will be restricted to rank foreign allowance in case of tours / temporary duty exceeding 30 days. The number of days shall be counted on basis of stay at a particular station only.

**Note :** Sliding rates of DA are applicable only if stay is exceeding 14 days at one place only.

**Auth.:** Rule 268 TR

**133. (i)** Officers moving abroad for attending training courses and who are provided with full hospitality in the form of boarding and lodging would be entitled to DA @ 25% of the admissible cash allowance for the entire duration of deputation without any sliding scale. This is effective from 18 Aug 2004.

**(ii)** Officers moving abroad on official duty other than training and who are provided with free boarding and lodging would be entitled to 25% of DA on sliding scale.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 268 TR.

### **134. Composite Transfer Grant**

Army Officers proceeding abroad with their families on permanent posting or on deputation/ courses of instructions of more than one year from India or other station Ex-India/ returning to India from abroad are entitled to draw CTG.

As per 7th CPC orders w.e.f. 01 July 2017, CTG shall be paid at the rate of 80% of the last month's basic pay drawn in the appropriate Pay Level in the Pay Matrix. Further, the NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.

**Note 1:** In the event of drawal of CTG, the transfer incidentals such as taxi/ conveyance charges for self and family, transportation of personnel effects from residence to railway station/ bus stand/ airport and vice versa will not be admissible. No separate packing charges will be admissible. These will instead be subsumed in the CTG.

**Note 2 :** As regards transfer from one Mission to another or to Headquarters in India, the panel of packers scheme shall continue to be applicable. In such cases, CTG will not be admissible.

**Auth.:** Rule 258 TR and GoI MoD letter No. 12630/Mov C/242/D (Mov)/17 dated 15 Sept 2017.

**(i) Entitlement of CTG while on deputation to UN Mission as Military Observers (MILOBs):-**

CTG will be admitted only if the Officer is posted to another station than the one he/she earlier left from, for the UN mission on deputation.

**(ii) Entitlement of CTG while on deputation to UN Mission as Staff Officer (SO) and Contingent Personnel of Armed Forces Troops:-**

The entitlement of CTG while on deputation to UN Mission as SO will be as admissible to Indian Army Officers as per rules contained in relevant TR. If the Govt Sanction Letter (GSL) received duly

## Travel Abroad - Official Duties

notifying deputation period of one year, CTG will be admitted at the time of officer proceeding to UN, without waiting for confirmation regarding completion of one year tenure at UN mission. However, if an officer comes back to India before completion of one year, CTG is not entitled.

**Auth.:** Rule 258 TR and GoI, MoD letter No. 17(21)/2006/D(GS-I) dated 24 Aug 2009.

**135. Luggage Allowance to officers proceeding abroad for a period exceeding one year on deputation/ course of instructions:-**

- i. Total weight entitlement stands revised to 6000 Kgs for personal effect. The detailed bifurcation of 6000 kgs is shown below viz.;

Pay Level as per 7 <sup>th</sup> CPC	Total weight entitlement (Kgs)	Weight entitlement for Posting Abroad* (Kgs)	Weight entitlement for storage purposes in India (Kgs)**
Level 6 & above	6,000	4,850	1,150

\* Inclusive of Air Cargo (upto 350 Kgs/Family)

\*\* Limit for storage purpose is not restricted to the prescribed limit but the total weight entitlement cannot cross the prescribed limit.

- ii. In addition, it has also been decided to offer full container load facility as mentioned below viz;

Pay Level as per 7th CPC	Container entitlement
Level 6 to 11	Single Container (20 ft)
Level 12 and above	Double Container (40 ft)

This order will be in force with effect from 08<sup>th</sup> March 2022.

**Auth.:** Rule 259 C (a) (i), GoI, MoD, DMA, New Delhi letter No. 12709/Mov C/55/D(Mov)/2022 dated 08<sup>th</sup> March 2022.

## **Handbook on Travelling Allowances - 2023**

### **136. Temporary Duty Claims for Foreign Travel in respect of Army Officers posted in Border Road Organisation (BRO).**

Audit and Payment of TA/DA claims for Foreign Travel in r/o Army Officers posted in BRO/HQrs DGBR, New Delhi may be dealt by the Office of PCDA (O), Pune.

**Auth.:** DAD HQrs Office, New Delhi letter No. AT/ Army/ TA/ DA/ 4462/ E-1402 dated 28th April 2022



## **9. Camp Allowance**

### **137. When admissible**

Officers of the Regular Army and NCC Officers appointed on whole time basis, on the permanent staff of units of the senior and junior Div NCC are entitled to Camp Allowance as under:

For the duration of training in NCC camps:

- (i) Up to a maximum period of 4 days for the preparation and 3 days for striking NCC camps and
- (ii) Camp Allowance for the actual period of camps

**Auth.:** GoI, MoD Letter No. 0106 / 60 / NCC/Coord (B) / 1217 / US-D(GS-III) dated 20 May 1960 as amended vide Corrigendum No. 0106/62/NCC/Coord(B)/3419/US-D(GS-III) dated 27 Dec 1962.

**138.** Regular Officers posted to NCC units for attending NCC Camps will be entitled to DA at 1/4th of the rates laid down in Rule 114-A TR.

**Auth.:** Rule 119-B TR

### **139. Camp Allowance to TA Officers**

As per 7th CPC orders w.e.f. 01 July 2017, Camp Allowance and TA Bounty applicable for TA Officers are merged into a single allowance called Territorial Army (TA) Allowance and will be payable @ Rs. 2,000/- p.a.

These rates shall automatically increase by 25%, each time the Dearness Allowance rises by 50%.

100% of the amount of TA Allowance shall be granted for completing full training and 75% of the amount shall be granted for completing more than 80% of the training.

**Auth.:** GoI, MoD letter No. 20(1)/2017/D(GS-III) dated 21 Sept 2017.



## **10. Advance of TA/DA on Temporary Duty/ Permanent Move/ LTC**

### **140. When admissible**

Advance of TA/DA on TD/ entitlements on Permanent Move/ TA on LTC to the extent of actual entitlement may be drawn by Officers, provided the amount is more than Rs.50/-.

**Auth.:** Rule 17(i) (A) TR

No advance of TA is admissible for journeys on retirement.

**Auth.:** AHQ letter No.12059/Q Mov C dated 01 Jul 1992.

**141.** Online utility for submission of requisitions has been provided on PCDA(O) website by login through user-id password.

**142.** Officers can book Air and Train tickets through DTS portal. Recently DTS portal has been upgraded for payment of advance for DA/ accommodation portion also.

Tickets booked through DTS will also be treated as advance as other normal advance. All the provisions of submission of claim within 60 days or charging of penal interest are also applicable for DTS booking / advance. Officers are required to submit the corresponding claim for tickets booked through DTS. To nullify the advance, officers are required to mention the details of amount of the tickets both in the credit and debit side. Copy of the tickets and boarding passes are also required to be enclosed with the claim.

### **143. Advances should not be drawn in excess of entitlement**

The amount of the advance drawn should not exceed the amount of travelling allowance admissible under the rules. If in any case the advance drawn by an officer is found to be more than the amount of travelling allowance admissible, the unadjusted balance together with penal interest will be recovered from him in lump sum from his IRLA under preparation or by depositing the amount in the treasury by the officer. Nevertheless, the initial drawal of advance in excess of the normal entitlement will be deemed highly irregular and improper.

## **Advance of TA/DA on Temporary Duty/ Permanent Move/ LTC**

**Auth.:** Rule 17 (vi) TR and CGDA letter No. AT/IV/4378 dated 12 Feb 1982.

**144.** The grant of concurrent advance is not ordinarily permissible and should be avoided. Before claiming payment of an advance, it should be verified that no previous advance is outstanding against the Officer concerned.

**Auth.:** Rule 17 (vii) TR

**145. Blank**

**146. Drawal of advance of LTC**

To facilitate the reservation of Rail accommodation, an advance in respect of LTC to the extent authorised and admissible under the rules may be drawn by an officer sufficiently in advance to ensure timely reservation but not exceeding 125 days (i.e. 4 months and 5 days) w.e.f. 01 Apr 2015, prior to the actual date of the move of the officer. The payment of advance will, however, be subject to the conditions that the advance amount thus drawn will be refunded immediately in one lump sum if the move of the officer for which the advance has been drawn, is cancelled or otherwise.

In all the cases where an advance is drawn for the purpose of availing LTC, it will be mandatory for the Officer to produce the outward journey tickets to the Competent Authority within 10 days of drawal of advance in order to verify that he/she has actually utilised the amount to purchase the tickets.

The advance of leave travel concession will have to be refunded forthwith if the outward journey is not commenced within 120 days of the grant of advance.

**Auth.:** Rule 17(i) (B) (i) TR and GoI, MoD/D(Mov) letter No. 12647/LTC/Mov C/62/D(Mov)/2016 dated 19 Jul 2016 extending the provisions of DoPT OM No. 31011/8/2015-Estt(A.IV) dated 13 May 2016

**147. Blank**

**148. Submission of Adjustment claims**

All advances including those of families drawn in the manner stated above shall be adjusted in the TA bill which should be submitted to

## **Handbook on Travelling Allowances - 2023**

PCDA (O) immediately on the completion of journeys, completed in all respects, failing which the PCDA(O) shall have the liberty to recover summarily the amount of the advance along with Penal Interest from the pay of the officer for the second month after that in which the journey is completed.

**Auth.:** Rule 17 (v) TR

### **149. Time Limit of Submission of claims**

#### **A. Temporary/ Permanent Duty Claims**

1. Consequent upon the issuance of General Financial Rules (GFR)-2017, vide Rule 290 of GFR-2017, time limit for submission of claim has been changed from one year to 60 days succeeding the date of completion of the journey. Accordingly, that the claim of Govt. Servant to travelling allowance/daily allowance on Tour/ Transfer/ Training is forfeited or deemed to have been relinquished if the claim for it is not preferred within 60 days succeeding the date of completion of the journey.
2. In respect of the claim for Travelling Allowance for journey performed by the officer and the member of his family, the dates should be reckoned separately for each journey and the claim shall be submitted within 60 days succeeding the date of completion of each individual journey. Similarly, TA claims in r/o transportation of personal effects and conveyance shall be submitted within 60 days succeeding the date on which these are actually delivered to the officer at the new station.
3. The date of submission of the claims shall be determined as indicated below.

i In case of officers who are their own Controlling Officer	The date of presentation of the claim at the treasury/cash section [PCDA(O)] in case of officers.
ii In case of officers who are not their own Controlling Officer	The date of submission of the claim to the Head of Office/ Controlling Officer.

## **Advance of TA/DA on Temporary Duty/ Permanent Move/ LTC**

4. In the case of claims falling under category 3(ii) which are presented to the treasury after a period of 60 days succeeding the date of completion of the journey, the date of submission of the claim will be counted from the date when it was submitted to the head of the office/Controlling Officer within prescribed time limit of 60 days.
5. A claim for travelling allowance of a Govt. Servant which has been allowed to remain in abeyance for a period exceeding one year should be investigated by the Head of the Department concerned. If the Head of Department is satisfied about the genuineness of the claim on the basis of supportive documents and there are valid reasons for the delay in preferring the claims, the claims should be paid by the Drawing and Disbursing Officer or Accounts Officer, as the case may be, after usual checks.
6. These orders are not applicable in respect of Leave Travel Concession (LTC) Claims.
7. The above orders will be effective from 06 Dec 2018 i.e. issuance of MoD Orders.

**Auth.:** Rule 17-A TR and GoI, MoD letter No.12630/TA/Mov C/198/D(Move)/2018 dated 06 Dec 2018 extending the provision of MoF, DoE OM No. 19030/1/2017-E.IV dated 13 Mar 2018 received vide ADG of Movement/ Mov C GS Br. IHQ of MoD(Army) letter No. 12630/TPT.A/Mov C/(1) dated 10 Dec 2018.

### **B. Leave Travel Concession (LTC) claim**

LTC claim of a government servant shall fall due for payment on the date succeeding the date of completion of return journey. The time limit for submission of the claims shall be as under:

- (i) In case advance drawn: Within thirty days of the due date.
- (ii) In case advance not drawn: Within sixty days of the due date.

In case of (i) above if the claim is not submitted within one month of the due date, the amount of advance shall be recovered but the Govt. Employee shall be allowed to submit the claim as under (ii) above. In

## **Handbook on Travelling Allowances - 2023**

case of failure to submit the claim in both the cases within the prescribed time lines, the claim shall stand forfeited.

**Auth.:** DoPT OM No. 31011/3/2015-Estt(A-IV) dt 01/04/2015 and Rule 292 GFR

The claim for LTC journey when advance is drawn, will be preferred by the officer within one month of completion of journey. However, in case of default, penal interest will be charged at the rate prescribed for the GPF interest rates (other than motor car) plus 2% from the date of drawal of advance to the date of refund of advance.

- (i) In cases where the advance is not utilised fully but the adjustment bill is submitted in time, interest is charged at the rate mentioned above on the unutilised portion of advance from the date of drawal of advance to the date of refund of advance.
- (ii) In cases where the adjustment bill is not submitted within the prescribed time, the entire amount of advance is recoverable in one lump sum immediately on expiry of such time limit prescribed above. In such cases also, interest is charged at the rate of interest prescribed above on the entire amount of advance from the date of drawal of advance to the date of recovery of amount.

**Auth.:** Rule 17-A, 3(a), (b) TR.

### **150. Drawal of TA/DA advance by Officers deputed to Assam Rifles**

Advance of TA/DA/LTC authorised under rules may be drawn by the officers on deputation to Assam Rifles from PCDA(O) under Rule 17 TR.

**Auth.:** GoI, MoD Letter No.1137/D (Pay/Services) dated 15 Feb 1963 and No. 84048/ AG/PS3(d)/323 - S/D(Pay - Services) dated 21 Apr 1980.

### **151. Advance for conveyance of family of an Officer who dies while in service**

An advance to meet travelling expenses of family of an officer who dies whilst in service is admissible under Rule 216 of TR. The advance

## **Advance of TA/DA on Temporary Duty/ Permanent Move/ LTC**

may be drawn by the Commanding Officer of the Unit/Formation, subject to the terms and conditions in Rule 21 TR.

**Auth.:** Rule 18 TR

### **152. Advance to proceed to a Course of Instruction**

An officer deputed on a course of instruction in India and entitled to travelling allowance on the temporary duty scale will be paid an advance of travelling allowance plus daily allowance for the period of the course at the scale laid down in Rule 123 TR, ten days before leaving for the course. TA for the return journey will be paid ten days before completion of the course.

**Auth.:** Rule 17(iv) TR

- (a) With effect from 01 Jan 2015, officers will be allowed to draw the advance online/by Fax/Post etc. individually on account of TA/DA for courses of instructions in CAT 'A' and 'B' Establishments, comprising of all elements i.e. Airfare, Hotel Accommodation Charges, Lump sum amount payable for Food Bills, Conveyance Charges at course station etc., at one go for remittance into their nominated bankers.
- (b) The adjustment claims along with all requisite documents will be preferred by the Officers individually to their units/formations duly countersigned by CO/OC of their unit/formations, instead of erstwhile procedure submitting the consolidated adjustment claims to the Commandant CAT 'A' or 'B' Institutes.

### **153. Recovery/Deduction of Penal Interest on Advance of TD/PD/LTC**

- i. According to Para 17A of TR (Edition - 2014) it has been stipulated that Penal Interest will be charged on the default TA Advance at the rate of Two (2) % over the Rate of Interest prescribed for advance for purchase of Conveyance (other than Motor Car), on the unutilized portion of advance.
- ii. However, following the discontinuation of Advance for Purchase of Conveyance, the base rate of Interest that will be levied on the default TA Advances will be 2 (Two) % over the

## **Handbook on Travelling Allowances - 2023**

Interest Rate which is allowed by the Govt on the Provident Fund Balances of its employees. In case of Army Officers, at present it will be Two percent (2%) over the Interest Rate viz.:  $7.1\% + 2\% = 9.1\%$  p.a.

- iii. As per Rule 43(2) of 'Compendium of Rules of Advances to Govt Servants', where the Govt 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.

**Auth.:** Govt of India, Min. of Defence, Dept of Military Affairs, New Delhi letter No. 12692/PI/Mov C/42/D(Mov)/2022 dated 18th January 2022



## **11. Use of Form 'D' (IAFT-1709) and Form 'G' Concessional Voucher**

### **154. When permissible to officers**

All Officers when travelling by rail on leave including CL at their own expense are allowed on production of Form 'D' (IAFT-1709) to travel by entitled class or lower class on payment of 60% of the fare of the class travelled. While no reservation fee shall be levied, all other charges such as surcharge for AC II Tier, supplementary charges for Super-Fast Train, sleeper charges for II Class etc. levied by the railways at Public Tariff rates will be payable in full by the Officers.

**Auth.:** Rule 181 TR

### **155. Use of Form 'D'**

Officers who are entitled to Form 'D' and wish to take advantage of this concession while travelling on leave at their own expense by rail will use Form 'D'. This form will not be used for journeys during weekends/closed holidays unless these are combined with or covered by leave duly sanctioned.

Officers are authorised to claim reimbursement of concessional component of form 'D' when journey is performed by rail without using form 'D' due to non-availability of form 'D' in Unit/Establishment.

Reimbursement is allowed for the concessional component of form 'D' only for the journey fare and not for other charges e.g. reservation charges, etc.

Before performing journey, the officer will obtain non-availability of form 'D' certificate from the Controlling Officer.

On completion of journey, reimbursement will be claimed from the Imprest holder based on NAC issued by Controlling Officer.

PCDA(O) is responsible for post audit of such claims.

**Auth.:** Rule 181 TR, AO 299/58, GoI, MoD letter No. 12522/Q Mov C/1634/D(Mov)/98 dated 26 Jun 1998 and CGDA letter No. AT/IV/4522/IV dated 02 Dec 1998.

## **Handbook on Travelling Allowances - 2023**

**156.** The total number of form 'D' to the officer, his wife/husband and dependent children for travel to any station within Indian limits will be restricted to six one way journey forms in a calendar year accompanied or unaccompanied by the head of the family. Two of these six one way journey forms may in addition to the officer, his wife/husband and other dependent children also include the officer's parents, sisters and minor brothers, residing with the officer and wholly dependent upon the officer for a combined onward/return journey.

**Note:** Form 'D' issued in conjunction with LTC availed under Rule 177 TR will, however, be in addition to the 6 one way journey form 'D' referred above.

**Auth.:** Rule 181(b) TR

### **157. Issue of Form 'D' to officers in civil employ**

Army Officers in civil employ who are in receipt of service rates of pay are entitled to use form 'D' in the circumstances stated above for themselves and their families. The cost of form 'D' in such cases will be debitible by the Railways against the department under which the officer is serving.

Form 'D' to such officers will be issued by the nearest SSO/OC Station on production of a certificate from the Head of the department under whom the officer is serving to the effect that the officer is in receipt of service rates of pay and that the cost of form 'D' will be adjusted through civil estimates. The Head of Account and the designation and address of the Civil Accounts Officer responsible for adjusting the expenditure should also be included in the certificate. The issuing authorities will ensure that the form 'D' is endorsed as under in Red ink at the top of the form.

"Cost debitible to \_\_\_\_\_ Department."

The Head of Account and the name of Civil Accounts Officer will also be clearly indicated in the appropriate columns of Form 'D'.

The issuing authority will intimate to the Civil Accounts Officer concerned, full particulars of the Form 'D' and obtain his acknowledgement for record.

## **Use of Form 'D' (IAFT-1709) & Form 'G' Concessional Voucher**

### **158. Use of Form 'D' during joining time**

Use of form 'D' during joining time is not permissible as joining time is not a type of leave.

### **159. Issue of additional Form 'D' to unaccompanied families of officers to enable them to break journey enroute**

One additional set of Form 'D' to the families of officers is admissible when travelling unaccompanied so as to enable them to break journey enroute. The extra expenditure on account of the difference of rail fares due to enroute break journey and the cost of issue of additional form 'D' as applicable, per form 'D' will be borne by the officer.

**Auth.:** GoI, MoD letter No.PT/1203/NHQ/4851/D(Mov) dated 12 Sep 1974 and CGDA letter No.4007/AT-P dated 02 Feb 1979.

**160.** The unaccompanied members of the family of an Officer, may as in the case of Officers themselves travel to any station within Indian limits and form 'D' can be issued to the family for such journeys.

**Auth.:** CGDA letter No. 4007/AT-P dated 16 Mar 1979 and No. AT/IV/011 dated 03 Sep 1980.

**161. Form 'D' can be used by officers, when travelling on leave at their own expenses from anywhere within the country.**

**Auth.:** CGDA letter No. AT/IV/4425/1 dated 03 Aug 1987 and No AT/IV/0/4425-I Dated 19 May 1989.

### **162. Use of Form 'D' when Officers travel by AC Chair Car**

Officers travelling by AC Chair Car are entitled to use Form 'D' on payment of 60% of the actual rail fare as in the case of journey by first class.

**Auth.:** GoI, MoD letter No. G/05492/Q Mov C/3853 D(Mov) dated 25 Sep 1979.

### **163. Use of Concessional Voucher - Form G**

Nursing Officers of the Military Nursing Service are allowed on production of Concessional Voucher to travel by entitled class or lower class on payment of 50% of the fare of the class travelled including reservation charges.

## **Handbook on Travelling Allowances - 2023**

Form 'D' is not admissible to them when travelling on leave at their own expense.

**Auth.:** Rule 182 (a) TR

The use of Concessional Voucher is restricted to six one way journey in a calendar year, similar to the provisions mentioned at Para 156 above.

**Auth.:** Rule 182(b) TR read with Rule 181(b) TR

### **164. Issue of Form 'D' to Husbands of Lady Army Officers**

Within the provisions of Rule 181 (b) TR, Form 'D' can be issued to the husbands of lady army officers.

**Auth.:** GoI, MoD letter No. PT/2339/NHQ/passage 5870/D (Mov)dated 12 Nov 1975.

**165.** The use of Form 'D' is permissible in respect of the journeys of the family members of an officer of the Military Nursing Service, provided further that the maximum number of Form 'D' and Concessional Voucher together does not exceed six in a calendar year.



## **12. Leave Travel Concession**

**166.** Officers, while proceeding on AL/CL/Furlough leave/Maternity leave/\*CCL within Indian limits are entitled to LTC once in a year. No daily allowance, incidental expenses and expenditure incurred on local journeys shall be admissible for travel on LTC. The various rules for regulating LTC are as under:-

\*w.e.f. 19 Nov 2018

**Auth.:** Rule 177 A (i) (a) TR and \*GoI, MoD letter No. B/ 33922 / AG/PS-2(b)/3080/D (AG-II) dated 19 Nov 2018, GoI, MoD letter No. 12630/TA/DA/7thCPC/Mov C/85/D (Mov)/2018 dated 14 May 2018 and DoP&T OM No. 31011/8/2017-Estt.A-IV dated 19 Sept 2017.

With effect from 20 Aug 2007, all army officers would be eligible to avail LTC once in a year to their Home town in India or SPR in India and every alternate year to any place in India in lieu of Home town/SPR without any distance restriction.

**Auth.:** GoI, MoD letter No. 5(1)/2007/D(Mov)(II) dated 20 Aug 2007.

### **167. Definition of the term 'Family'**

For the definition of the term 'family' for purpose of LTC, please see Para 21 of Chapter 2.

**a. LTC is allowed only for two surviving unmarried children or stepchildren. However, this restriction shall not be applicable in respect of :**

- (i) those Army Officers who already have more than two children prior to the coming into force of this restriction i.e. 01 Oct 1997
- (ii) children born within one year of the coming into force of this restriction and
- (iii) where the No. of children exceeds two as a result of the second child birth resulting in multiple births.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 2 TR and GoI, MoD letter No.12647/Q Mov C/ 2610/D(Mov)/98 dated 11 Sep 1998.

**b. Spouse/ dependent children residing away from officer's HQrs :**

Though it is not necessary for the spouse and the children to reside with the officer so as to be eligible for LTC, the concession in their cases shall, however, be restricted to the actual distance travelled and the distance between the HQrs / place of posting of the officer and the Home town / place of visit, whichever is less subject to other conditions laid down in TR.

**Auth.:** Rule 176 (f) TR

**c. W.e.f. 01 Sep 2008, the parents and/or step parents (step mother and step father), who are wholly dependent on the service personnel shall be included in the definition of the family for the purpose of LTC, irrespective of whether they are residing with service personnel or not.**

The definition of dependency will be linked to the minimum family pension i.e. Rs. 9,000/- p.m. prescribed by Central Government and Dearness Relief thereon. The extant conditions in respect of other relations included in the family including married/ divorced/ abandoned/ separated / widowed daughters shall continue without any change.

**Auth.:** Note 1 Rule 2 (p)TR, GoI, MoD letter No. 17(01/2016-D(Pen/Pol) dated 29 Oct 2016.

### **168. Mode and Class of Accommodation**

The travel entitlements for the purpose of official tour/transfer or LTC will be the same but no daily allowance shall be admissible for travel on LTC.

**Auth.:** Rule 176 TR

#### **1. Journey by Air**

Please refer Chapter 3 for the conditions applicable for Journey by Air.

## Leave Travel Concession

**Entitlements for Air Journey as per 7th CPC orders with effect from 01 July 2017:**

Pay Level in Pay Matrix	Travle Entitlement
14 and above	Business/Club class
10 to13B	Economy class

**Auth.:** GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

- (a) In case of road travel between places connected by rail, travel by any means of public transport is allowed, provided the total fare does not exceed the train fare by the entitled class.
  - (b) In case of places not connected by rail, officers are entitled to travel by AC bus, as they are entitled to travel by AC II Tier and above by train.
  - (c) All officers are allowed to travel below their entitled class of travel.
2. **Entitlements for Rail Journey as per 7th CPC orders with effect from 01 July 2017 :**

Pay Level in Pay Matrix	Travle Entitlement
12 and above	AC I Class
10, 10A, 10B,11	AC II Class

Travel by Premium trains/Premium Tatkal trains/Suvidha trains, the reimbursement of Premium Tatkal charges for booking of tickets and reimbursement of Dynamic/Flexi fare in Shatabdi/ Rajdhani/ Duranto trains shall be admissible for the journey(s) performed by these trains on LTC. Reimbursement of Tatkal Seva charges, which has fixed fare, will remain continue to be allowed.

**Entitlements for Rail Journey in Premium/ Premium Tatkal/ Suvidha/Shatabdi/ Rajdhani/ Duranto trains as per 7<sup>th</sup> CPC orders w.e.f. 01 July 2017:**

## **Handbook on Travelling Allowances - 2023**

<b>Pay Level in Pay Matrix</b>	<b>Travle Entitlement</b>
12 and above	Executive / AC I Class (in case of Premium/ Premium Tatkal/ Suvidha/ Shatabdi/ Rajdhani trains as per available highest class)
10, 10A, 10B,11	AC II / Chair Car (in Shatabdi train)

- (a) In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- (b) In case of road travel between places connected by rail, travel by any means of public transport is allowed, provided the total fare does not exceed the train fare by the entitled class.
- (c) In case of non-availability of seats in entitled class, Army Officers may travel in the class below their entitled class.
- Auth.:** GoI, MoD, letter No. 12630/TA/DA/7thCPC/Mov C/85/D (Mov)/2018 dated 14 May 2018 and DOP&T OM No. 31011/ 8/2017-Estt.A-IV dated 19 Sept 2017, MoF OM No. 19030/ 1/ 2017-E.IV dated 13 July 2017 extended to Army Personnel vide GoI, MoD letter No. 12630/Mov C/242/D(Mov)/2017 dated 15 Sept 2017.

### **3. For journey by Sea/River Steamer**

- (i) All officers are entitled to perform journeys by Sea or by River Steamer for places other than Andaman & Nicobar group of Islands and Lakshadweep group of Islands, by highest class w.e.f. 01 July 2017 as per 7th CPC orders.
- (ii) All Officers are entitled to perform journeys between mainland and Andaman & Nicobar group of Islands and Lakshadweep group of Islands by ships operated by the Shipping Corporation of India Limited to Deluxe class w.e.f. 01 Sept 2008 as per SPC orders and w.e.f. 01 July 2017 as per 7th CPC orders.

### **4. For Road Journeys**

- (i) In case of places not connected by rail, officers are entitled to

## Leave Travel Concession

travel by AC bus as they are entitled to travel by AC II tier and above by train.

- (ii) In case of road travel between places connected by rail, travel by any means of public transport is allowed, provided the total fare does not exceed the train fare by the entitled class.
- (iii) All officers are allowed to travel below their entitled class of travel.
- (iv) The travel entitlements for the purpose of official tour/transfer or LTC will be the same but no daily allowance shall be admissible for travel on LTC.

**Auth.:** GoI, MoD letter No. 12630/Mov C/3737/D (Mov)/08 dated 29 Dec 2008.

**Entitlements regarding Road Journeys w.e.f. 01 July 2017 as per 7<sup>th</sup> CPC orders:**

Pay Level in Pay Matrix	Entitlement
14 and above	Actual fare by any type of public bus including AC bus OR at prescribed rates of AC taxi when the journey is actually performed by AC Taxi OR at prescribed rates for auto Rickshaw, own car, scooter, motor cycle, moped etc.
10 to 13B	Same as above with the exception that journeys by AC Taxi will not be permissible.

- (i) No daily allowance shall be admissible for travel on LTC.
- (ii) Any incidental expenses and expenditure incurred on local journeys shall not be admissible.
- (iii) Reimbursement for the purpose of LTC shall be admissible in respect of journeys performed in vehicles operated by the Govt. or any Corporation in the public sector run by the Central or State government or a local body.

## **Handbook on Travelling Allowances - 2023**

- (iv) In case of journey between the places not connected by any public/government means of transport, the officer shall be allowed reimbursement as per his/her entitlement for journey on transfer for a maximum limit of 100 kms each way covered by the private/personal transport based on a self-certification from the Officer. Beyond this, the expenditure shall be borne by the Officer.

**Auth.:** GoI, MoD, letter No. 12630/TA/DA/7thCPC/Mov C/85/D (Mov)/2018 dated 14 May 2018 and DOP&T OM No. 31011/8/2017-Estt.A-IV dated 19 Sept 2017, MoF OM No. 19030/1/2017-E.IV dated 13 July 2017 extended to Army Personnel vide GoI, MoD letter No. 12630/Mov C/ 242/D(Mov)/2017 dated 15 Sept 2017.

### **Fulfillment of procedural requirements- Clarification regarding Leave Travel Concession**

The cases, where an officer travels on LTC upto the nearest airport/railway station/bus terminal by authorized mode of transport and undertakes rest of the journey **to the declared place of visit by private transport/own arrangement** (such as personal vehicle or private taxi etc.) may be dealt with as follows:

- (i) In all such cases, the officer may be required to submit a declaration that he/she and the members of the family in respect of whom the claim is submitted, have indeed travelled upto the declared place of visit.
- (ii) If a public transport is available in a particular area, the reimbursement will be limited to the fare admissible for journey by otherwise entitled mode of public transport from the nearest airport/railway station/bus terminal **to the declared place of visit by shortest direct route**.
- (iii) In case, there is no public transport available in a particular stretch of journey, the reimbursement will be as per his/her entitlement for journey on transfer for a maximum limit of 100 kms each way i.e. 200 Km both ways covered by the private/personal transport based on a self-certification from the

## Leave Travel Concession

officer. Beyond this, the expenditure shall be borne by the officer.

**Note:** For the purpose of these rules, the expression 'Public Transport' means all vehicles including trains, airplanes operated by Tourism Development Corporations in the Public Sector, State Transport Corporations and Transport Services run by other Govt. or local bodies.

- (iv) Furnishing of false information will attract disciplinary action.
- (v) These orders are effective from 09 Feb 2017 since the specific date for applicability of these orders has not been mentioned in the DoPT/MoD orders ibid.

**Auth.:** GoI, MoD letter No. 12647/LTC/Mov C/82/D(Mov)/2019 dated 21 Oct 2019 and MoD, DoP&T OM No. 31011/3/2015-Estt.(A.IV) dated 09 Feb 2017 received vide ADG of Strat Movement/Mov C DGOL & SM, IHQ of MoD (Army) letter No. 12647/LTC/Mov C dated 04 Nov 2019.

### 169. When the route is wholly or partly by sea/river/road

Where the main route is wholly or partly by sea, the Embarkation Authority at the port will, on requisition from OC unit arrange return sea passage within the Indian limits. Road journeys will be performed on warrant or cash payment will be made in accordance with Rule 47 TR.

**Auth.:** Rule 177 (A) (i) (e) TR

### 170. LTC entitlement - clarifications regarding

Sr. No.	Points raised	Clarifications
(1)	Can a Gen Officer be entitled to travel by air via a station connected by air services even if the Home Town/declared place of visit is not directly connected by air services?	A General Officer entitled to travel by air can travel to airport nearest to the Home Town or the declared place of visit in case where these are not directly connected by air services. The air journey in such cases shall, however, be performed by the shortest direct route.

## Handbook on Travelling Allowances - 2023

(2)	<p>LTC orders permit journeys by Rajdhani/ Shatabdi Express Trains.</p> <p>Can the entitlement be determined on notional basis?</p>	<p>No. In order to be entitled to reimbursement of fares applicable on Rajdhani or Shatabdi Express, the journeys in question have to be actually performed by these trains. In cases where LTC journeys are undertaken in trains other than Rajdhani or Shatabdi Express by a class of accommodation higher than the one to which the service personnel is entitled to or by an alternative mode of travel (e.g. by air) to which he/she is not entitled, reimbursement of fares cannot be determined on a notional basis with reference to the fares applicable by the entitled class on Rajdhani/Shatabdi Express.</p>
(3)	<p>LTC orders provide for journey by Rajdhani/ Shatabdi Express strains where both the originating and destination stations are directly connected by these trains.</p> <p>Can service personnel travel by these trains if the Home Town/ declared place of visit is not directly connected by rail but the nearest Railway Station is directly connected by Rajdhani/Shatabdi Trains?</p>	<p>This will be permissible provided the service personnel concerned is entitled to travel by Rajdhani/Shatabdi Express.</p>
(4)	The Home town of a Service	If the journey is actually

## Leave Travel Concession

	<p>Personnel is connected by rail but is not directly connected by Rajdhani/Shatabdi Express Trains. In such cases, can the service personnel be entitled to travel partly by Rajdhani/Shatabdi Express Trains and partly by other train(s)?</p>	<p>performed by Rajdhani/Shatabdi Trains up to an enroute Railway station by direct shortest route and thereafter the journey is completed in a train other than Rajdhani/Shatabdi trains, fare for both the types of trains by the entitled class would be admissible for the respective portion of journey.</p>
(5)	<p>Whether reimbursement is permissible in cases where service personnel travels by a longer route or breaks journey when he is travelling only by Rajdhani Express trains. Can the reimbursement in such cases be restricted to the fare applicable on Rajdhani Express trains by the shortest direct route or will only the ordinary train fare be admissible?</p>	<p>Reimbursement of fare by the entitled class of accommodation applicable on Rajdhani/Shatabdi Express by the shortest direct route shall be permissible, provided all the legs of the journey are actually performed exclusively by these trains and both the originating and destination stations are directly connected by these trains.</p>
(6)	<p>If a service personnel travels partly by Rajdhani/Shatabdi Express trains and partly by other train(s) or by any other mode of transport, such as ship, bus, etc., how is the LTC claim to be regulated?</p>	<p>As already clarified at Sl. No.4 above, in cases where travel on LTC is performed partly by Rajdhani/Shatabdi Express and partly by other trains/ modes of transport, the claim shall be reimbursable subject to the condition that the journey is performed by the shortest route.</p>
(7)	<p>Certain places are not directly connected by trains and one</p>	<p>Clarification in respect of Sl.No.6 may be seen in this connection.</p>

## Handbook on Travelling Allowances - 2023

	has to change train at nearest rail head. In such cases, can journey be undertaken up to nearest rail head which is connected by Rajdhani/Shatabdi Express?	
(8)	If the originating and terminating points falls on the routes of Rajdhani/Shatabdi Express trains but these trains do not halt at these stations, can a Service Personal Travel by Rajdhani/Shatabdi Express and claim reimbursement?	The service personnel can travel by Rajdhani/Shatabdi Express upto the nearest enroute station which should not be beyond the destination i.e. Home Town or the declared place of visit.
(9)	If two stations are connected by direct trains but the route traversed by such trains is not the shortest, can the fare applicable for travel by the direct longer route be reimbursed in full?	Yes, provided travel by the longer route on LTC has specifically recognized and approved by the Government in terms of separate orders issued in this regard from time to time.
(10)	Revised LTC orders permit travel by private vehicles i.e. taxi, auto rickshaw, etc., it may be clarified whether the orders prohibiting LTC journeys by road in a private, hired vehicle or by own vehicles have been withdrawn. If so, in such cases, can the claim be restricted to the bus fare or the fare actually paid?	Journeys on LTC by taxi, auto rickshaw etc. is permissible only between places which are not connected by rail. This is further subject to the condition that these modes of transport operate on a regular basis from point to point with the specific approval of the State Governments/Transport Authorities concerned and are authorized to ply as public carriers. The existing restrictions on travel by private chartered vehicles, own vehicles

## Leave Travel Concession

		etc. shall, therefore, continue to be in force and applicable. No reimbursement shall be permissible in such cases.
(11)	If journeys on LTC are performed by taxi or auto-rickshaw between stations connected by rail and / or bus, can the LTC claim be restricted to the bus fare? If not, what amount will be admissible?	Journeys by taxi, auto-rickshaw, etc. are permissible only between places not connected by rail and subject to the further condition that these operate on a regular basis from point to point with the specific approval of the State Governments/Transport Authorities concerned. Journeys by these modes on LTC are not permissible between places connected by rail.
(12)	Can claims in respect of local journeys performed by taxi, auto rickshaw, etc. from the residence to the Railway Station, Airport, etc. and vice-versa be restricted to the applicable bus fare?	Incidental expenditure incurred on local journeys between the residence/place of stay and the Airport/Railway station / bus terminal are not reimbursable.
(13)	LTC Rules provide that when a journey is performed by taxi, auto rickshaw, etc. the claim shall be restricted to the entitled bus fare. However, various State Roadways corporations operate on the same route but have difference fare structures. How will the claim be regulated in such a situation?	When journey on LTC is actually undertaken by buses operated by a State Roadways Corporation, the actual fare paid by the entitled type of bus shall be reimbursable. As clarified against Sl.No.11, journeys on LTC by taxi, auto rickshaw, etc. are permissible only between places not connected by rail and subject to the conditions specified. When journeys are performed by these modes, and

## Handbook on Travelling Allowances - 2023

		more than one State Roadways Corporation operate on the route, the lowest fare applicable on the route is reimbursable.
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Certain clarifications with reference to revised LTC journey entitlements w.e.f. 01 Sep 2008:

Travel entitlements for the purpose of official tour/transfer or LTC, will be the same but no Daily Allowance shall be admissible for travel on LTC.

**Auth.:** GoI, MoD letter No. 12630/TA/DA/7thCPC/Mov C/85/D (Mov)/2018 dated 14 May 2018, GoI, MoF, DOP&T OM No. 31011/ 8/2017-Estt.A-IV dated 19 Sept 2017 and F. No.31011 /4/2008 -Estt (A) dated 23 Sep 2008.

Sr. No.	Points raised	Clarification
1.	Whether RMA in respect of LTC journey from Home to nearby Railway station can be paid?	No. As per clarification No.15 of DOP&T OM No.31011/8/98-Estt (A) dated 31 Mar 1999, incidental expenditure incurred on local journeys between residence/place of stay and the Airport/Railway station/bus-terminal is not reimbursable.
2.	As the difference of entitlement between TA & LTC has been abolished, whether any fare e.g. private bus fare /Taxi fare payable for temporary duty can also be admitted in respect of LTC?	No. GoI, MOP, Public Grievances & Pension F. No.31011/4/2008-Estt(A) dated 23 Sep 2008 clarifies that only journeys performed in vehicle operated by the Govt. or any Corporation in the public sector run by the Central or State Govt. or a local body are permissible.

**Auth.:** 176(e) (ii)TR. CGDA letter No. AT/IV/4458/XIV/6th CPC dated 04 Mar 2009.

**171. Home town LTC under Rule 177(A) TR**

- (a) An officer proceeding on any authorised leave including furlough leave, maternity leave (for lady Officers) and child care leave besides annual/casual leave, irrespective of its duration, within Indian limits, will be eligible for free conveyance by entitled mode/class by direct/main route to and from the nearest railway station/airport to his home town / SPR once in the second year of his/her service for the first time and thereafter once in a year and every alternate year to any place in India in lieu of home town/SPR. The concession if not availed in the year in which it is due ordinarily lapses.

**Auth.:** Rule 177 (A) (i) (a) TR

- (b) Once, in addition to the officer, his family as defined in Rule 2 TR will also be entitled to free conveyance for journey to home town/SPR and back.

**Auth.:** Rule 177 (A) (i) (b) TR

- (c) Journey to the old duty station instead of Home town

Officers who are not provided married accommodation at their new duty station and are permitted to retain family accommodation at the old duty station may travel to their old duty station instead of home town. The entitlement of the wife to LTC under 177 (B), in such cases i.e. free travel for that year would lapse.

**Auth.:** Rule 177 (A) (i) (d) TR

**172. Issue of more than one Railway Warrant**

Officers and the member(s) of their family while availing the concessions under the provisions of Rule 177 (A) TR to the home town of the officer will not be issued with more than one Railway Warrant to enable them to break journey enroute for a period more than what is allowed by the Railways. However, if and when an officer/member(s) of his family desire(s) to break journey mid-way, he/she/they may travel at own expense and the officer may claim cost of warrant as for a direct journey under the provisions of Rule 47 (iii) TR.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** AO 464/1955

### **173. When warrant not used**

In case the officer and family do not use the warrant and travel by rail, they will be entitled to cost of warrant at public tariff rates or the actual expenditure whichever is less, subject to the sanction by the Controlling Officer under Rule 47 (iii) TR.

### **174. Use of warrant to a station other than Home Town**

The CO/OC Unit will have the discretionary powers to authorise the use of a warrant to a place other than Railway station nearest to the officer's home station, provided that no extra expense to the state is caused and that the authorised scale of issue of warrant is not exceeded. Warrant under this provision can be issued to any convenient station nearest to officer's home station only enabling the officer ultimately to visit the home town.

**Auth.:** Rule 177 (A)(i)(f) TR

**175.** The above referred concession to the wife and other members of the family is admissible for visits to Home town only and not to any other station even when that station happens to be located at a shorter distance or journeys to that station cost less than the journey to Home station.

**Auth.:** CGDA letter No.4007/AT-P dated 05 May 1976.

### **176. Carry forward of the concession to the next block**

An officer, who owing to the exigencies of the service, is prevented from availing himself of the concession of free conveyance in the year which falls due, may avail concession in the next year. For the purpose of determining his eligibility for further free conveyance, the concession will be held to have been availed of in the previous year in which it originally fell due.

**Auth.:** Rule 177 (A) (ii) TR

### **177. Conveyance on Medical Certificate (LTC during Sick leave)**

An officer granted leave on medical certificate will be entitled to free conveyance to any place in India recommended by the Medical Board and the use of such free conveyance will not be held to affect the officer's eligibility to travelling concessions otherwise admissible.

## Leave Travel Concession

**Auth.:** Rule 177 (A) (iii) TR

### **178. When journey commenced in the next calendar year.**

In cases where any authorised leave including furlough leave, maternity (for lady officers), child care leave besides annual/casual leave irrespective of the duration is granted at the end of the year, the officer may commence the journey in the calendar year next to which the leave pertains. This will be subject to the condition that the leave travel concession (both for the onward and return journeys) is availed of within the leave period. The entitlement to leave travel concessions of the calendar year next to, which the leave pertains, shall remain unaffected.

**Auth.:** Rule 177 (A) (v) TR

### **179. Independent title of family**

The claim for leave travel concession in respect of the journey of the family does not depend on the journey of the officer i.e. the family has an independent title. The LTC referred to in para 173 above would be admissible also in cases where the officer does not avail of any LTC during the calendar year in question under Rule 177(A) (i) TR. The concession would not, however, be admissible to the family of an officer who has not completed one year of commissioned service, on the date of commencement of the journey.

### **180. Time limit for completion of the journey**

The return journey of the family should be completed within six months from the date of onward journey. The condition of six months may be relaxed by the authorities as under:

(a) Heads of Branches of Army HQ	In respect of the officer serving in Service HQ.
(b) GOsC-in-C Commands	In respect of the officer serving in their commands.

**Auth.:** Rule 177(B)(i)(a)TR, CGDA letter No. 4007/AT-P dated 05 May 1976.

### **181. Family may perform the journey in batches**

The concession can be availed of by the family in batches and there

## **Handbook on Travelling Allowances - 2023**

is no restriction for the number of batches in which they may avail the concession. The only limitation is that the same member cannot get it more than once during the same block.

**Auth.:** CGDA letter No.4007/AT-P dated 05 May 1976, Rule 177 (B)  
(i) (a) TR,

**182.** In case of an officer, his wife (and dependent children) travel together in the next calendar year consequent upon the grant of leave to the officer at the fag-end of the year, the LTC of the wife and children will be regulated against the year, against which the officers own LTC is being counted. The provisions of Para 178 above will also apply in this case.

**Auth.:** Rule 177 (B) (i) (b) TR

### **183. When family stays in a different station**

In cases where the family of an officer is separated from the head of the family by reasons of the fact that the latter is serving at a non-family station or where family accommodation is not available, the leave travel concession admissible for the officer's spouse and dependent children may be admitted from the station where the family is residing to the leave station of the officer and back.

**Auth.:** Rule 177 (B) (i) (c) TR, CGDA letter No.4007/AT-P dated 05 May 1976

**184.** When officer and his family stay away from the place of duty for any reasons, LTC may be allowed from the place of residence, upto the place of visit/ home town and back to the place of residence, subject to the condition that the claim is to be restricted to the entitled mode/ class by the shortest direct route between the duty station and the home town or declared place of visit, as the case may be. In such cases, the officer should furnish the reasons for residing the family at a place other than the place of duty and the Controlling Authority should also satisfy itself regarding the genuineness of these reasons before admitting the claim with reference to the place of residence.

**Auth.:** Rule 177 (B) (i) (d) TR

### **185. Children of officers staying in hostels are permitted to visit**

## Leave Travel Concession

**their family on LTC as per SPC orders w.e.f. 01 Sep 2008.**

**Auth.:** Rule 177 (A) (viii) TR and GoI, MoD letter No. 12647 /LTC / Mov C/2970/D(Mov)/08 dated 17 Dec 2008.

Clarifications vide CGDA letter No. AT/IV/4462/Orders dated 13 May 2009

<b>Points of doubts</b>	<b>Remarks</b>
i) The clause under which such journeys have to be availed has not been specified. Please confirm whether a special clause under Rule 177 will be considered for child LTC being new provision incorporated / introduced.	
ii) Whether children studying in hostels perform journey from SPR/Duty station of Officer to hometown/ anywhere in India in addition to their LTC to visit family	LTC to children staying in the hostels may be covered under provisions of dependent children residing away from the officer's HQ, which are already exist vide Rule 176(f) TR.
iii) Whether Hostel subsidy claimto be linked to confirm children's stay at Hostel.	
iv) Whether the concession is extended to the children staying away from the family for pursuing studies but staying under own arrangements and not staying in a hostel.	

### **186. One Concession only admissible in a calendar year**

The concession for leave station under Rule 177(B) TR will not be admissible in the year, in which the concession admissible for

## **Handbook on Travelling Allowances - 2023**

hometown/SPR under Rule 177(A) TR is availed of.

**Auth.:** Rule 177 (B) (vii) TR

### **187. LTC for one way journey**

LTC for the return Journey to the wives of officers to the HQrs of the officer will be admissible provided the wife's entitlement of LTC for the year is foregone in the following cases:-

- i. To a newly married wife coming from home town of the officer, the concession will be admissible, irrespective of the fact whether the marriage took place during casual or annual leave of the Officer.
- ii. To a wife who has been living at the home town of the officer and did not avail herself of the LTC in respect of the outward journey.

**Auth.:** Rule 177 (B) (i)(f) TR

### **188. Responsibility of verification of use of warrants issued to officers while proceeding on leave**

As the acceptance of declaration of home town by officers entirely rests with the administrative authorities maintaining their service records, the responsibility to ensure the issue of warrants with reference to the recorded home station of the officer rests exclusively with those administrative authorities. This will be borne in mind by all administrative authorities, responsible for issue of warrants on such occasions.

**189.** The implication of the above mentioned order contained in AO 330/1973 is that before a warrant under Rule 177 (A) TR is issued, it should be ensured by the officer issuing the warrant that the station to which the warrant is asked for and issued is the home station of the officer as recorded in his service records.

### **190. Procedure for change of Home Address**

The provisions of Rule 177 TR regarding LTC are silent about change of home address in respect of officers. However, CGDA has clarified that the change of Home Town may be accepted for officers at par with Defence Civilians w.r.t. the provisions at Rule 190(5) (ii) TR as under.

## Leave Travel Concession

- a. Home town once declared will be treated as final and the same will be referred to while submitting Home Town LTC claims.
- b. In case any change is notified through Part II order, the sanction of Head of Department or if the officer himself is the Head of Department, then sanction of MoD will need to be submitted along with Home Town LTC claim. Further, such a change will be notified in exceptional circumstances only and will not be made more than once in the entire service of the officer.

**Auth.:** CGDA letter No. AT/IV/4462/Claim/III dated 17 July 2019.

### **191. Route by which LTC is admissible**

The Railway warrants issued under the provisions of Rule 177(A), 177(B) (i), 177(C) and Rule 180 TR will be by the main route as defined in Rule 2 TR. The same principle also applies in the payment of rail fare.

Railway warrants issued to a place other than the station nearest to the officer's home town when permitted by the OC under his discretionary powers vested in him vide Rule 177 (A) (i) TR and under Rule 177 (C) TR will also be by the main route.

**Auth.:** Rule 39 TR

### **192. When both husband and wife are service personnel**

Where both husband and wife are service personnel and are residing together, or residing separately, they can, at their option, choose to declare separate home town and both of them may claim the concession separately under the normal provisions in respect of the members of their respective families subject to the condition that if husband or wife avails the facility as a member of the family of the other, he or she will not be entitled for claiming the concession for self independently. Similarly, children are eligible for the benefit in one particular block as members of the family of one of the parents only.

**Auth.:** Rule 177 (A)(vii) TR

### **193. Clarification on LTC under Rule 177(A) TR**

As per the provisions of LTC Rule 177 (A) TR, the parents of officers are entitled to visit home town only. The 6th CPC orders relaxed the criteria of the parents residing with the officer. Accordingly, parents

## **Handbook on Travelling Allowances - 2023**

staying away from the officer can visit home town from the place of their residence and not to the duty station of the officer. The visit of the parents from the home town/SPR to duty station is not covered under the existing Rules.

### **Clarifications issued by CGDA to the queries raised by IHQ of MoD (Navy)**

Srl. No	Points of doubts	Remarks
1	When using Home town LTC (under Rule 177(A) TR), if the parents who are staying at Home town /SPR visit the officer at duty station, does the officer and family forgo their entitlements to visit Home town in same year?	LTC Rule 177(A) TR for parents is applicable to visit Home town only. As per the orders, parents staying away from officer's duty station can visit Home town from the place of their residence and not to duty station of the officer. Visit of parents from Home town /SPR to duty station is not covered under the existing rules.
2	If the officer has retained family at old duty station, can the family visit him at new duty station (or vice versa) under Home town LTC? If so, does the officer /family forgo the balance entitlement?	The entitlement of LTC of the officer posted in peace station is regulated for the officer and his family from his duty station to Home town and back. For field posting it is regulated as: a) for officer- from duty station to Home town and back b) for family- from old duty station /SPR/SF Accommodation station, as the case may be, to Home town and back. c) if the officer is posted in field area and retained his family at old duty station- family (i.e. spouse and dependent children) can visit duty station of the officer under Rule 177(B) TR as All India LTC and not

## Leave Travel Concession

		under Home town LTC under Rule177 (A) TR. In such cases, the officer has to forgo his entitlement under Rule 177(C) TR. Parents are not entitled to LTC under Rule 177 (B) TR i.e. All India LTC.
3	If the officer chooses to visit J&K against Home town LTC, can parents (who are staying at a different station) visit the leave station via duty station of the Officer?	As per GoI, MoD letter No.12647/LTC/J&K/Mov C /1749 /D (Mov) 2010 dated 12 July 2010, officers can visit J&K against conversion of their Home town LTC. However, the order are silent about visit of parents to J&K, when the officer avails LTC in lieu of Home town. However, CGDA is of the opinion that the parents who are staying at different stations are entitled to avail Home town LTC, to visit the home town of the officer. Further, they are entitled to visit J&K directly from their place of residence to any place of visit as the concession is in lieu of Home town LTC. However, the reimbursement claim will be restricted to the fare from duty station to leave station or actual expenditure, which-ever is less.
4	If the parents/and wife and children of Officers, staying at a different location are directly travelling to a leave station under All India LTC, what is the quantum of reimbursement permitted?	The entitlement of LTC of the officer posted in peace station for the fare of the officer will be regulated from that duty station to leave station and for families from the SPR/old duty station /SF Accommodation station to the leave station but the fare will be restricted to the distance between duty station to the leave station or

## **Handbook on Travelling Allowances - 2023**

	<p>Is it restricted to fare from duty station to leave station or from SPR to leave station, whichever is less? (In this regard do the provision of CCS Rules 1998 apply with reference to DoP&amp;T OM No. 31011/14/86-Est(A) dated 08 May 1987)</p>	<p>actual expenditure whichever less. In case of journey of family from station other than duty station when field posting of officer:</p> <ul style="list-style-type: none"><li>a) for officer - the fare is regulated from duty station to leave station and back.</li><li>b) for family - from old duty station/ SPR/SFaccommodation station, as the case may be, leave station and back, fare will be restricted from old duty/ SPR/ SFaccommodation station, as the case may be, to leave station and back.</li><li>c) All India LTC under Rule177(B)TR is not applicable for parents.</li></ul>
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Even though GoI, MoD letter No.12647/LTC/MOV C/2970/ D (Mov)/08 dated 17 Dec 2008 has expanded the definition of a family to include parents who are wholly dependent on the officer for the purpose of LTC, irrespective of whether they are residing with the officer or not, this does not give blanket approval to take parents along on LTC because-

- (i) Rule 177(A) TR regarding Home town LTC had earlier allowed dependent parents residing with the officer can alone get the benefits. Now, the criteria of residing with the officer, has been done away with by the letter quoted above.
- (ii) Rule 177(B) TR regarding All India LTC gives the benefit to spouse and dependent children only

**Auth.: 177(B)(i)(a)TR**

### **194. Leave Travel Concessions admissible under Rule 177 (B) TR - Free conveyance while proceeding on leave to any station in India**

Under Rule 177(B) (i) (a) TR, officers are entitled to, once in alternate calendar year, free conveyance to and from the place where they intend to spend their any authorised leave including furlough, maternity leave (for lady Officers) /child care leave besides annual/casual leave irrespective of its duration in lieu of hometown LTC (Rule 177(A) TR).

## **Leave Travel Concession**

A similar concession will be allowed to their spouse and dependent children who proceed to the same leave station. The officer, spouse and children may travel either independently or together, as the case may be, convenient to them. The claim for the LTC in respect of the journey of the one need not depend on the journey performed by the other. The spouse and children will, therefore, be entitled to the concession irrespective of whether that the officer does or does not perform the leave journey or that his/her any authorised leave irrespective of its duration has or has not been officially refused. But the spouse and children return journey must be completed within six months from the date of commencement of their onward journey. The concessions will be counted against the year in which the onward journey commenced. The condition of six months may be relaxed in special cases by GOC-in-C Command at his discretion. The above concession under rule 177 (B) TR is, however, not available in the year in which the concession under Rule 177 (A) TR is availed of.

Children of officers staying in hostels are permitted to visit their family on LTC as per SPC orders w.e.f. 01 Sep 2008.

**Auth.:** Rule 177 (B) (i) (a) TR, Rule 177 (B) (vii) & (viii) TR and GoI, MoD letter No. 12647 /LTC / Mov C/2970/D (Mov)/08 dated 17 Dec 2008.

### **195. Use of Warrant**

Officer while travelling by rail will travel on warrant but the spouse and dependent children will be reimbursed actual fare paid without any distance limit in each direction.

**Auth.:** Rule 177 (B) (i) (g) TR

### **196. Admissibility of the concession to other family members**

The concession under Rule 177(B) TR is not extended to family member other than the spouse and children. In other words, dependent parents/step parents, brothers and sisters are not entitled to LTC under Rule 177(B) TR.

### **197. Admissibility of LTC during first year of commissioned service**

The grant of LTC under Rule 177 (B) TR in the first year of

## **Handbook on Travelling Allowances - 2023**

commissioned service will be subject to the condition that the Officer had not already availed himself of the LTC as a cadet in the same year.

**Auth.:** Note under Rule 177 (B) (i) (a) TR and AI 85/1969 & AI 165/1970.

The LTC referred to above would not, therefore, be admissible in the first year of commissioned service to an officer from OTA/IMA etc. as he/she would have been issued with a warrant from the Training Institute to the place of residence and then to the Training Institute/Unit when leaving the OTA/IMA etc. on completion of training.

### **198. When journey commences in the next calendar year**

In cases where annual leave is granted at the fag end of a year, the officer may commence the journey in the calendar year next to which the leave pertains. The entitlement to LTC of the calendar year, next to which the leave pertains, shall remain unaffected. The LTC of the wife/dependent children will be regulated against the year, in which the officer's own LTC is being counted, provided they travel with the officer.

**Auth.:** Rule 177 (B) (i) (b) TR

**199.** The term 'leave journey' mentioned above covers only the moves for which LTC is claimed. Where LTC is not claimed and the leave journey is performed by the officer at his own expense using Form 'D', the independent title of the wife of the officer is sustainable.

**Auth.:** AO 531/1964

**200.** As mentioned in though the spouse of an officer has independent title, he/she should proceed to the same leave station as that of the officer (i.e. the leave station to which the officer proceeds to avail of leave travel concession) and not to any other station. Leave travel concession under Rule 177 (B) TR is also not admissible if the spouse proceeds to a station beyond the leave station to which LTC has been availed of by officer, merely by passing through officer's leave station.

### **201. LTC to spouse of an officer who marries while serving in an operational area**

LTC in respect of the spouse of an officer who marries while serving in an operational area will be admissible from the spouse place of

## Leave Travel Concession

residence (treating it as akin to the selected place of residence) to the leave station to which the officer proceeds on leave, limited to what is admissible from the rail head/airport nearest to the duty station in the field area to the leave station of the officer. If the officer does not avail of LTC, the place of residence of the family will be treated as basis for admitting LTC to the station where the spouse proceeds, subject to the limit of what is admissible from the rail head/airport nearest to the duty station in the field area to the leave station.

**Auth.:** Rule 177 (B) (i) (e) TR

### **202. Journeys by modes other than by rail**

In cases where officers and their spouse/dependent children travel to leave station by modes of conveyance other than rail i.e. by steamer, bus etc. for places connected by rail, the refund admissible will be actual expense limited to cost of warrant in the entitled class of rail.

**Note:** No reimbursement will, however, be admissible for journeys by private bus/other vehicles.

**Auth.:** Rule 177 (B) (ii) TR

### **203. Issue of more than one warrant**

Officers when availing LTC to leave station authorised under Rule 177 (B) TR, if desirous of breaking journey enroute for the period in excess of the time allowed by the Railways, will be allowed to do so and issued with more than one warrant according to the number of their break journeys but no deviation in the route to the final destination will be allowed. The issuing authorities will link the different warrants issued with each other by marking the following endorsement at the top of each warrant in red ink.

'Linked with warrant(s) No(s) \_\_\_\_\_ to \_\_\_\_\_ ."

**Auth.:** Rule 177 (B) (iii) TR

### **204. LTC not admissible when not returning to duty**

Leave Travel Concession will not be admissible to an officer in whose case it is known at the time he proceeds on leave that he will not return to duty on expiry of the leave.

**Auth.:** Rule 177 (B) (vi) TR

## **Handbook on Travelling Allowances - 2023**

### **205. Admissibility of LTC for one-way journey in respect of the Spouse**

LTC under Rule 177 (B) TR in respect of the spouse of an Officer for one-way journey only is admissible in the following circumstances.

- (a) LTC for the onward journey alone is admissible in a case where the concession for the return journey is forfeited as that journey not having been completed within six months of the onward journey.
- (b) If, however, the return journey is performed in the next calendar year after a lapse of more than six months from the date of the onward journey, the concession for the return journey is admissible with the sanction of the Competent Authority.
- (c) In the case of an officer marrying at leave station, the concession for the spouse for the journey to officer's duty station is admissible, provided all other conditions are fulfilled and the officer undertakes to forego her title to LTC for the year in which she joins him.

**Auth.:** AI 94/1972, AO 331/1973 and Rule 177 (B) (f) TR

### **206. LTC to Spouse in respect of Newly Married Officer**

In case where an officer who had already availed of LTC for the year and got married subsequently during the year and proceeds from his HQ station with the spouse to the same leave station to which he/she had proceeded earlier during the year and availed LTC for himself and return to HQ station within six months, would be entitled to LTC in respect of the spouse both ways.

In the above case, LTC would be admissible for the spouse both ways even if the spouse is not accompanied by the officer.

### **207. Leave Travel Concession to the family of officer under suspension**

An officer under suspension is not himself entitled to grant of leave and consequently no LTC is admissible to him. However, the family of the officer under suspension can avail of the LTC independent of the officer himself. The LTC will, therefore, be admissible to the family of

## Leave Travel Concession

the suspended officer if otherwise admissible and due.

**Auth.:** CGDA letter No.4308/AT/P dated 28 Mar 1970.

### **208. LTC to officers and their spouse proceeding abroad**

**There is no provision for LTC for travelling abroad as per TR 1979, 1991 and 2014 edition.** As such, the provisions of TR 1958 edition and AO 576/63 regarding admitting fare to officers and their spouse and children for their journey to and from the nearest port of embarkation or border/station within the Indian territory, read in conjunction with AO 576/63, CGDA letter No. 4007/AT-P dated 25 Sep 1963 and No. 4007/AT-P dated 11 Feb 1965, **ceases to be in operation.**

**Auth.:** MoD ID Note No. 10(8)/2014-D(Mov) dated 19/28 Jan 2016 addressed to CGDA with a copy to MoD (Fin/QA) received vide CGDA letter No. AT/IV/4462/LTC Claim-Vol.II dated 01 Mar 2016.

### **209. Admissibility of Cost of Form 'D' for a journey for which warrant is erroneously used**

When a Railway warrant is used under misapprehension to the home station in a year in which leave travel concession under Rule 177(A) TR is not due, the extra expenditure caused to the state in such cases will be recovered from the Officer.

### **210. LTC under Rule 177 (C) TR to officers serving with units/formations, who are in receipt of field service concessions**

An officer serving in an operational area and entitled to field service concessions will have the option either to avail himself of the LTC under Rules 177 (A) / 177 (B) TR or the following concession in lieu thereof;

- (a) For one spell of annual leave in the year in lieu of LTC under Rule 177(A)/ 177 (B) TR, free conveyance in entitled mode/class to spend his leave with his family at the place where family has been provided with Govt. accommodation (including privately hired accommodation) and back to his duty station, irrespective of distance limit. **The entitlement of the Officer's spouse and dependent children under Rule 177(A)/ 177(B)**

## **Handbook on Travelling Allowances - 2023**

**TR will lapse for that year.**

**Note :** The OC Unit can, however, allow an officer to avail himself of warrant to a station other than the home, provided the officer's family is residing there and no extra expenditure to the state is caused thereby.

- (b) The option of the officer to obtain a warrant or the cost of journey at public tariff rates under Rule 47 TR will remain unchanged.

**Note:** In the case of LTC journey undertaken by Army Officer or his family under above rule, the Controlling Officer may, at their discretion, waive the requirement for production of Cash Receipts by rail/road/air/steamer, whenever they are satisfied in regard to the genuineness of the claim and the bona fide of the journeys having been performed. Controlling Officers will ensure that PNR No. /Ticket Numbers of the journeys tickets are invariably mentioned in the Waiver Certificate. These powers shall be exercised by controlling officers purely on merits in really deserving cases and not as a general measure.

**Auth.:** Rule 177 (C) TR

With effect from 20 Aug 2007, officers serving in Field/High Altitude/Counter Insurgency/Counter Terrorism operational area can travel to and from their duty station and Home Town/SPR twice a year instead of one free railway warrant. The additional railway warrant has been allowed to officers to meet their families independent of the first LTC authorised to them under Rule 177(A)/(B) or (C) TR.

**Auth.:** Note under Rule 177 (A)(i)(a) TR and GoI, MoD letter No. 5(1)/2007/D(Mov)(I) dated 20 Aug 2007 and CGDA letter No. AT/ IV/4523/Orders dated 12 Mar 2009.

### **211. Additional free railway warrant to officers serving in Field/High Altitude/Counter Insurgency/Counter Terrorism Operational areas**

The facility of additional free railway warrant to all ranks of army officers serving in Field/High Altitude/Counter Insurgency/Counter Terrorism Operational areas is available only to those officers who are

## Leave Travel Concession

living away from their families.

**Auth.:** GoI, MoD letter No. 5(1)/2007/D(Mov)(I) dated 20 Aug 2007 and GoI, MoD letter No. 5(1)/2007/D (Mov) (I) dated 07 Mar 2013.

### **212. Grant of additional free Railway Warrant (including sea passage) to officers serving in A&N Islands.**

- a. One additional free railway warrant (including sea passage) may be granted to officers serving in A & N Islands to travel to and from their duty station and Home town/SPR.
- b. This concession will be addition to the existing facility of LTC to Hometown/SPR/Anywhere in India.
- c. These orders take effect from the date of issue of letter i.e. 28 April 2010.

**Auth.:** GoI, MoD letter No. 5(3)/07/D(Mov)/2010 dated 28 April 2010 received vide CGDA letter No. AT/ IV/ 4462/ Officers/ Vol. XVII dated 15/21 Feb 2011.

### **Clarification regarding admissibility of Free Sea Passage to officers posted at A&N Islands**

Officers posted in A&N Islands are entitled for the following LTC/concessions as per various government orders:

- i. Normal LTC under provisions of Rule 177 (A)/ 177 (B) TR.
- ii. In addition, they are entitled to one additional free passage including Sea Passage to their SPR/Hometown in terms of GoI, MoD letter No. 5(3)/07/D(Mov)/210 dated 28 April 2010. This has been incorporated under Rule 177 (C) TR-2014 Edition.
- iii. As per GoI, MoD letter No. 67669/AC/PS 3(a)/1613/D (Pay/Services) dated 13 March 1973, officers and their families are entitled Free Sea Passage of appropriate class once a year to Kolkata / Chennai & back in addition to LTC.

**Auth.:** CGDA letter No. AT/IV/4026/PC-8 dated 25 April 2018 addressed to PCDA (Air Force), PCDA (Navy) & CDA(IDS) received vide CGDA letter No. AT/IV/4026/PC-8 dated 28 May 2018 and JCDA (ANC) letter No. JCDA/PB/T/Navy

## **Handbook on Travelling Allowances - 2023**

dated 23 May 2013.

### **213. Admissibility of LTC to officers while on Study leave**

LTC is admissible to officers while on study leave. Officers can avail LTC for self from the place of study leave to any place in India / Home town /SPR, subject to the condition that the reimbursement will be limited to the fare admissible for travel between his HQ station (i.e. the last duty station) to any place in India/Home town/SPR or the actual expenditure, whichever is less. Further, the entitlement of family members will be the same as that of the officer, if staying with the officer at the study leave station.

When the family is not staying with the officer, LTC is admissible from the place of their residence up to Home town/ place of visit and back to the place of residence subject to the condition that the claim will be restricted to the free conveyance in entitled mode /class chargeable by the shortest direct route between last duty station and Home town/declared place of visit, as the case may be. Reimbursement as above will be admissible to family members, provided they proceed to the same station as that of the officer.

**Auth.:** Rule 177(D) TR

### **214. Use of own car/hired taxi on LTC journey on account of disability of the officer or dependant family members**

Controlling Officer, as mentioned in Appendix II of TR, can authorise use of own car/hired taxi for LTC journey on account of disability of the officer or dependent family members w.e.f. 19 June 2010, after obtaining following papers/conditions to avoid misuse of such relaxation :

- (a) Medical Certificate from Competent Authority.
- (b) Undertaking from officer that journey in authorised mode is not feasible and he/she will travel by own car/hired taxi and
- (c) Such claim to be restricted to the fare of the journey by the entitled class by rail/air by the shortest route.

**Auth.:** Rule 176 (e)(iii) TR

### **215. LTC to Officers of the Military Nursing Service**

## Leave Travel Concession

Nursing Officers of the Military Nursing Service will be entitled to the same LTC as admissible to commissioned officers vide Rule 177 TR with the modification that they will use Concession Voucher i.e. Form G instead of Form D and reimbursement of 50 percent of entitled class fare as per Rule 176 TR.

**Auth.:** Rule 178 TR

### **216. Road conveyance for officers while proceeding on Annual Leave**

All officers including MNS Officers, their spouses and dependent children will be allowed conveyance by road to and from any station mentioned below to which they elect to proceed on any authorised leave including furlough leave, maternity leave (for lady Officers)/Child care leave besides annual leave/casual leave once in a calendar year.

**Table below Rule 179 (i) TR.**

Southern Command	Eastern Command	Western Command	Central Command	Northern Command
Annamalais, Alibag, Coonoor, Courtalam, Karwar, Kodaikanal, Kotagiri and Estates within Radius of 24 kms from that station, Mahabaleshwar, Munnar, Peermade, Panchagani, Yarcaud, Mercare and	Andura, Bhowali, Jalapahar, Kailana, Kalimpong, Lebong, Ranchi Town, Shillong	Bakloh, Chamba, Dalhousie, Dharamasala, Dagshai, Kasauli Kulu Road-head, Manali, Sabathu	Almora, Chakrata, Joshimath, Lansdown, Landour, Musoorie, Nainital, Nowgong, Ranikhet, Pachmarhi Rail-head, Pipariya	Baramulla, Gulmarg, Pahalgam, Srinagar, Udhampur

## **Handbook on Travelling Allowances - 2023**

Estates within a radius of 32 kms of that station. Mount Abu, Ootacamund, Wellington.				
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- (ii) Road conveyance as stated above will also be admissible to officers proceeding to stations other than those mentioned above, subject to the cost not exceeding that admissible to the recognised station which is contiguous to the station visited. In other words, road conveyance is payable only when the leave station is one of the recognised stations listed in clause (1) under Rule 179 TR or a nearby station and not any station, subject to the cost not exceeding that admissible for journeys up to the recognised station which is nearest to the station actually visited. This relaxation does not apply to a leave station having no relation or proximity to a recognised station. It caters only for cases where a station visited by an officer happens to be contiguous to the recognised leave station listed in clause (1) of Rule 179 TR.

**Auth.:** Rule 179 (ii) TR and CGDA letter No.4007/AT-P dated 09 May 1963.

- (iii) Where journeys to the stations mentioned above, involve travel by rail and road, free conveyance by road will be provided to and from the Railway station nearest to the place selected as the leave station. Conveyance by rail will be as laid down in Rule 177 (B) TR.

**Auth.:** Rule 179 (iii) TR

**(iv) Road conveyance normally by Govt. transport on warrants**

Transport for conveyance will be provided by Govt., wherever possible and economical and if Govt. transport is not available, by warrant IAFZ-2150 where arrangements exist. In other cases, actual expenses incurred by appropriate means of conveyance

## Leave Travel Concession

defined in Rule 102 TR limited to road mileage allowance will be refunded.

**Auth.:** Rule 179 (iv) TR

**(v) When journey is performed under own arrangements**

When officers, their spouses & dependent children avail of the concessions mentioned in Rule 177 (B) and Rule 179 TR at the time of proceeding on leave, their claims for road journey performed otherwise than on warrants/by Govt. transport will be regulated as indicated below.

- (a) If the leave station is served by Railway out agency or any other Road Transport Agency, tickets issued by which are recognised by the Railways and vice-versa or by a Road Company, having a regular contract with the Govt. for the conveyance of service personnel, the entitlement for road journey from the rail head to recognised leave station (mentioned in Rule 179 TR) would be restricted to the fare each way charged by the Railway or by Road Transport Agency or by the Road Company having regular contract with the Govt., as the case may be.
- (b) In case of other stations not covered by clause (a) above actual expenses limited to road mileage under Rule 61 TR from the rail head to the recognised leave station listed in Rule 179 (i) will be admissible. If an officer and his wife travel by a bus, the actual bus fare would be reimbursable.

**Note:** Reimbursement for LTC journeys performed by private car irrespective of its ownership (the cost of propulsion being borne by the army officers themselves) shall not be admissible.

- (c) Officers and their spouses and dependent children proceeding on annual leave from Jammu to various station in J&K, who do not make use of Govt. transport will, therefore be allowed actual expenses, limited to road mileage under Rule 61 TR during the period rail-cum-road tickets are not available on the strength of certificates of non-utilisation of the Govt. transport furnished by officers themselves.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** Rule 179(v) TR and GoI, MoD No. 12207/Q Mov C/2387/D (Mov) dated 12 Jun 1987.

### **217. Admissibility of road mileage under Rule 177(A) or 177(B) TR**

- (i) When HQ station of the officer is immediately not connected by rail (viz. Srinagar, Pahalgam, Gulmarg, Baramulla, Shillong etc.), bus fare as per the type of bus in which the journey was performed may be admitted for to and fro journey from HQ station to nearest rail head, in addition to the normal LTC admissible under Rule 177(A) or 177(B) TR. Bus fare up to transit camp is admissible.
- (ii) For travel from nearest rail head to hometown where family is residing, bus fare of the entitled class may be claimed, if such stations are not connected by rail.
- (iii) For journeys between stations not connected by rail during leave journeys under Rule 177 (B) TR, the entitlement would be road mileage under Rule 179 TR.

**Auth.:** CGDA letter No. AT/IV/4455 dated 23 Oct 1986.



## **LTC to Army Officers employed as Aviation Pilots**

### **13. LTC to Army Officers employed as Aviation Pilots**

#### **218. Free warrant for 1600 kms**

Officers who are employed as Army Aviation Pilots and are on the posted strength of the Army Aviation Flights/Squadrons and who are engaged on regular flying duties in vacancies in authorised establishments will, while proceeding on leave (including Casual Leave) be allowed once every year on warrant, a free rail journey in the appropriate class up to a total distance of 1600 kms for the onward and return journey, both inclusive. This concession will be in addition to the LTCs that the officers are entitled to under Rule 177 TR. The concession under Rule 180 TR and that admissible under Rule 177 (A) TR and 177 (B) TR cannot, however, be availed of in the same spell of leave.

**Auth.:** Rule 180 TR

#### **219. Leave station may be more than 800 kms away**

It is not necessary that the leave station should be within 800 kms from the duty station. The only condition is that the total distance for which warrants are used should not be more than 1600 kms. To illustrate, if the leave station of the officer is say, at a distance of 1200 kms from duty station, then the officer may be issued with a warrant for the onward journey and another from the leave station to any station enroute to the duty station which is not more than 400 kms from the leave station.

Concession under Rule 180 TR is admissible to officers who are posted in Army Aviation and who are engaged on regular flying duties against authorised vacancies in Army Aviation involving regular flying, irrespective of the Units they are posted from.

**Auth.:** Note 1 under Rule 180 TR



## **14. LTC : Miscellaneous**

### **LTC to Officers posted in Andaman and Nicobar Islands**

#### **220. LTC to officers posted as Station Commander, NCC in Andaman and Nicobar Islands**

An officer posted, as Station Commander NCC Port Blair, would be entitled to free passage of the appropriate class from Andaman to Kolkata or Chennai by sea and back for self and/or family once in a year in conjunction with leave. LTC within Indian limits, while on leave, will be regulated under normal rules.

**Auth.:** GoI, MoD letter No. 9840/NCC/Coord (Officers)/956/B(GS-IV) dated 31 May 1967

#### **221. LTC to officers of Chief Engineer, Port Blair organisation serving in Andaman and Nicobar Islands**

Officers of Chief Engineer, Port Blair organisation serving in Andaman and Nicobar Group of Islands and their families (including children) will be entitled to free sea passage of the appropriate class once a year to Chennai/Kolkata and back. Travel concessions within the main land will be regulated under normal rules.

**Auth.:** GoI, MoD letter No. 79257/PCI/ EIA1245S / D(Pay/Services) dated 17 Dec 1966.

#### **222. LTC to officers of the Inf Bn Group in the Andaman and Nicobar Group of Islands**

The concession mentioned in the preceding Para 221 will also be admissible to officers of the Infantry Battalion Group in the Andaman and Nicobar Group of Islands and their families (including children).

**Auth.:** GoI, MoD letter No.67668/AG/PS3(a)/1316/D (Pay/ Services) dated 13 Mar 1973.

#### **223. Commencement and termination of leave of officers serving in Andaman and Nicobar Group of Islands**

Embarkation HQ Kolkata/Chennai have been designated as reporting stations for officers serving in Andaman and Nicobar Group

of Islands and having their homes in the main land. The leave of such officer will commence and terminate on reporting at above station. They will be transported between the main land and the Islands by the quickest means viz. Merchant ship, IN Ship or Service Air Craft whichever is available. The period of travel between the main land and the Islands will be treated as duty.

**Auth.:** GoI, MoD letter No. A/14209/AG/PS2(B)/188-S-D(AG-ii) dated 16 Feb 1972 as amended vide corrigendum Nos. A/14208/AG/PS2(b)/7244/D(An) dated 04 Feb 1975 and No.A/14208/AG/PS 2(b)/943/S/D (AG) dated 09 Jun 1975.

**224. Transportation by longer route of officers from main land to Andaman and Nicobar Group of Islands and vice versa**

The authorities mentioned below may exercise the following powers under Rule 40 TR.

- (a) Naval Officer In-charge (NOIC) Andaman to accord sanction to officers posted in Andaman and Nicobar Group of Islands by longer route while proceeding on or returning from leave or duty.
- (b) The Commandants, Embarkation HQ, Kolkata and Chennai to accord sanction to officers to move by a longer route while returning from leave or duty to the Andaman and Nicobar Group of Islands.

**225.** NOIC, Andaman while exercising the above powers, will consider that grant of this permission is necessary to obviate delays in journeys and enforced halt to the maximum extent possible at the ports.

**226.** The Commandants, Embarkation HQ at Kolkata and Chennai before exercising the above powers will ensure that the officers to whom permission for moving by a longer route is granted are not likely to be detained at the port to which they are directed.

**Auth.:** GoI, MoD letter No. C/01632/Q Mov C/2348/D(Mov) dated 17 May 1976.

**227.** Officers who are residents of Andaman and Nicobar Group of Islands and are serving on the main land will be eligible to free sea

## **Handbook on Travelling Allowances - 2023**

passage by requisition from Kolkata/Chennai to the port of embarkation in Andaman and Nicobar Group of Islands and back.

The travel time taken during the voyage and the enforced halt at Kolkata/Chennai and at Andaman and Nicobar Group of Islands for want of sailing ships will be treated as duty.

**Auth.:** GoI, MoD letter No. C/01632/Mov C/4295/D(Mov) dated 04 Aug 1977.

### **228. Leave journey by Air**

Please refer to Chapter 3 for detailed instructions.

### **229. Travel by Service Aircraft during leave normally not permissible**

Travel by service aircraft by officers during leave is not permissible unless specific Govt. orders to that effect are issued. In case where a journey on leave is performed by service aircraft between places where no specific Govt. orders exist, the cost of the same (i.e. the normal air fare by civil commercial airlines) will be recovered from the officer concerned. At present, Govt. orders exist in this regard for travel by certain air courier services, which are given in the succeeding paras.

**Auth.:** GoI, MoF (Def/Air) letter No. 1717/BUD/AF dated 27 Jul 1965.

### **230. Travel by Assam Courier Service**

(a)(i) Officers serving in the field area in the Eastern sector while proceeding on or returning from leave may utilise the surplus available space in the Air Force Courier Service flying between Delhi and Jorhat authorised under GoI, MoD letter No. AIR HQ/15211/12/OPS/861-S/D(Air-II) dated 25 Feb 63 as amended from time to time. Such leave will begin and terminate at Delhi. In the case of officers travelling on annual leave, the airlift admissible as above will be in lieu of LTC admissible but title to LTC beyond Delhi will remain unaffected.

**Auth.:** GoI, MoD letter No.A/32284/Q Mov. C/827-S/ D(Mov) dated 04 May 1968.

(ii) The above mentioned provisions would apply also to the officers

## LTC : Miscellaneous

of the Border Road Development Board serving in the field service areas in the Eastern sector.

**Auth.:** GoI, MoD letter No A/26428/Q Mov AIR/1111-S/D(Mov)dated 17 Jul 1969.

(b) The facility of travel by the Assam Courier Service during leave will be available only to those officers serving in field areas in Eastern Sector and availing field service concessions. Officers serving in Units not under field system of accounting are not entitled to travel by the Assam Courier during leave.

**Auth.:** AHQ letter No. 362498/Q Mov Air dated 10 Feb 1975.

(c) Certain clarifications issued regarding travel during leave by the Assam Courier Service are given below.

<b>Point of doubt</b>	<b>Clarification</b>
(i) Whether the officers serving with static units in field area and are not in receipt of field service concessions can travel by the Air Force Courier Service?	No, Authi CGDA letter No. 4007/AT-P/PC-VII dated 31 Jan 1969
(ii) Whether officers serving at Bagdogra/Hasimara can travel by the Assam Courier Service to Delhi and Back?	Yes, Auth:CGDA letter No. 4007 /AT-P/PC-VII dated 02 Sep 1970
(iii) Whether the leave travel by the Assam Courier Service can be availed of by all officers irrespective of the location of their home/leave station or it is to be restricted only to those whose home/leave station is Delhi or near about Delhi or who are normally required to travel via	The use of Assam Courier Service is not restricted to those whose homes are in or around Delhi. Despatching units /formations while allowing the facility of Air travel by courier will, however, ensure that the cost of rail journey from Delhi to an officer's destination does not exceed the cost of rail journey from the officer's

## Handbook on Travelling Allowances - 2023

<p>Delhi to reach their home/ leave station?</p>	<p>duty station (rail head) to destination. The above is illustrated by the following example. Move of an officer to Patna from Guwahati via Delhi (Guwahati to Delhi by courier) would not be correct since the rail distance from Guwahati to Patna (946 kms) is less than the rail distance from Delhi to Patna (973 kms). CGDA letter No. 4007/ AT-P/PC- VII dated 31 Jan 1969 &amp; No. 4007/AT-P-PC-XII dated 20 Mar 1969.</p>
<p>(iv) Commencement/termination of leave of officers travelling by Air Force courier service</p>	<p>The leave of officers will normally begin and terminate at Delhi. Officers who cannot be accommodated in the courier aircraft and those whose leave does not expire on such a date as to coincide with the scheduled flight of the courier air craft from Delhi should return direct to their Units on the expiry of their leave and not via Delhi.</p>
<p>(v) Whether any recovery of the fare is to be effected from officers in respect of journeys other than Annual Leave with LTC such as casual leave and Annual leave when LTC is not Available?</p>	<p>No recovery is to be effected.</p>
<p>(vi) How LTC under Rule 177 (A), 177(B) and Rule 177(C) TR of officers travelling by</p>	<p>(i) When availing LTC under Rule 177(A) &amp; Rule 177(C) TR, use of warrant will be allowed only between</p>

the Assam Courier Service are to be regulated?	Delhi and leave station to which concession is otherwise admissible. (ii) When LTC is availed of under Rule 177(B) TR, travel between Delhi and Guwahati will be in lieu of the concession under that rule.
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The airlift will be provided subject to the following conditions:

- (i) The use of the facility will be restricted to extreme compassionate cases of leave necessitated on grounds of serious illness or death of a member of family or of a close relative only, provided space is available after meeting requirements of evacuation of casualties' reconnaissance and personnel on duty.
- (ii) No special flight will be undertaken exclusively for this purpose.
- (iii) In case of officers travelling on leave, airlift between Sugar Sector and Simla/Chandigarh would be in lieu of travel concession admissible, but title to LTC beyond Simla/ Chandigarh will remain unaffected.
- (iv) In such cases, Simla/Chandigarh will be treated as commencement /termination of leave station.

**Auth.:** AHQ, QMG's Branch letter No. 70860 QSIR/Q Mov AIR dated 10 Feb 1970.

### **231. Blank**

#### **Admissibility of LTC to Non Regular Officers:**

#### **232. Leave travel concession to Territorial Army Officers.**

- (a) Subject to the provisions of sub Para (b) and (c) below, Officers of the Territorial Army while embodied as shown below will be allowed the same LTC admissible to Officers of the regular Army viz. under Rule 177 (A) and Rule 177 (B) TR as modified from time to time.
  - (i) When embodied in the prescribed manner for employment on the permanent administrative or instructional staff or
  - (ii) When called out or embodied in the prescribed manner in

## **Handbook on Travelling Allowances - 2023**

support of civil power or to provide essential guards or for supporting or for supplementing the Regular Army.

- (b) The above concessions will be subject to admissibility of leave under Para 121 and 124 of the TA Regulations as the case may be.
- (c) The leave travel concession under Rule 177 (A) TR will be admissible to officers **only after the completion of one year of continuous embodied service.**

**Auth.:** Para 195-B of TA Regulations 1948

### **233. Admissibility of LTC to Short Service Commissioned (SSC) Officers granted commission under AI 201/54 for employment with NCC Unit**

Short service commissioned officers granted commission under AI 201/1954 for employment with NCC Units will be entitled to LTC for themselves and their families under Rule 177 (A) and 177 (B) TR as admissible to regular officers of the Army and their families.

**Auth.:** Para 11(c) of AI 201/1954 as amended vide corrigendum No. 28 of 1960 issued under AI 55/1960.

### **234. Admissibility of LTC in respect of Senior Division NCC officers appointed on whole time basis in place of Regular staff**

LTC will be admissible to Senior NCC officers appointed on whole time basis in place of regular staff and their wives as for regular officers of the Army as laid down in Rules 177 (A), 177 (B) and 181 TR, provided the officers have six months more to serve on return from leave.

**Auth.:** Para 3(b) (i) of Appx A to GoI, MoD letter No. 501/62/NCC/Pers (A) 3281/US/D (GS-III) dated 11 Dec 1962 as amended vide corrigendum No. 0501/64/NCC-Coord (Officers) 2202/B/USD (GS-IV) dated 21 Jul 1967.

### **235. Whole time officers granted permanent commission in NCC**

LTC to officers and their families will be admissible as for regular officers of the Armed Forces as laid down in the respective Travel Regulations, provided the officers have six months more service to their credit on return from leave.

**Auth.:** GoI, MoD letter No.5431/DGNCC/PC/TCS/MS/(B)/1130/A/D(GS-VI) dated 23 May 1980.

**236. Admissibility of LTC to Reserve Officers recalled to service**

Regular Reserve Officers who on recall to service are entitled to leave as admissible to serving officers of the regular Army of their category are also entitled to LTC during the period of service under the normal rules. Their LTC for the year in which recalled will, however, be subject to the condition that they have not already availed themselves of any LTC in the same calendar year in respect of their earlier service prior to release or retirement.

**Auth.: AO 545/1963 and 704/1965**

For the purpose of the grant of LTC under Rule 177(A) TR, the entitlement of such officers will be reckoned from the date of their recall and not from the date of their original entry into service.

**Auth.: AO 704/1965**

**237. Admissibility of LTC in respect of officers granted NCC Commission under Rule 16 of NCC Rules**

LTC to officers granted NCC Commission under Rule 16 of NCC Rules and their spouses will be admissible as for regular officers of the Armed Forces as laid down in Rule 177 (A) and 177 (B) TR, provided the officers have six months more to serve on return from leave.

**Auth.: AO 549/1967**

**238. Home leave passage to officers serving in Mission/Posts abroad**

**(I)** Officers serving in Missions / Posts abroad are entitled to one set of Home leave fare during their posting to a Mission/Post abroad. They will also be entitled to Home leave fares at the time of their transfer from one station to another station abroad.

The utilisation of the sets of Home leave fares will be in the following manner.

- (a) The Officer and all the entitled members of the family may travel to India and back during his/her posting to the station abroad.
- (b) Home Leave Fares can be availed by the officers and the entitled

## **Handbook on Travelling Allowances - 2023**

members of his/her family after the officer has completed one full year at his/her post abroad. The limit of one year period may be relaxed by three months on account of administrative exigencies which is to be recorded by the recommending Authority in writing before forwarding to IHQ of MoD (Army) for approval.

- (c) Travel of the officer will be subject to the grant of leave but the members of his/her family who have resided with the officer at a post abroad for at least six months can travel any time separately or together with the officer, provided return journey of a member is completed within six months of the onward journey. The period of six months of stay may be relaxed by the MoD with the concurrence of MoD (Finance).
- (d) If an entitled member of the family of the officer is residing at a place other than the station of posting abroad of the officer, he/she shall be entitled to Home leave fare from such a place to India and back limited to the fares which would have been admissible, had he/she travelled from the station of posting of the officer to India and back.
- (e) Dependent sons/daughters getting employed or getting married after travel to India or remaining there for prosecution of studies after having performed the journey to India, will be entitled to one way Home leave fare for the journey from station abroad to India provided he or she has resided with the officer at a post abroad for at least six months. The period of six months of stay may be relaxed by the MoD after obtaining the concurrence of MoD (Finance).
- (f) Newly married spouse going from India to station abroad or dependent sons/daughters staying in India will be entitled to one way Home leave fares from India to the station abroad.
- (g) An Indian domestic servant whose passage from India to Mission/Post abroad has been borne by the Govt. will be entitled to return on Home leave to India only when the officer with whom he is employed is transferred to another post abroad.
- (h) An Officer entitled to Home leave fare at the time of his transfer

from one station to another station abroad provided that the last Home leave fare was availed of at least twelve months earlier. The condition of twelve months' stay availing of the last Home leave fare may be relaxed by the MoD after obtaining the concurrence of MoD (Finance).

- (i) Leave fares not availed at the time of transfer from one station to another station abroad will lapse. However, in case the officer is instructed by the Competent Authority to proceed from his station of posting abroad to next station abroad direct without availing Home leave fare, he will be entitled to utilise the same after he has assumed charge of new post abroad, on certification by the Attaché/Advisor that the functional requirements prevented the grant of Home leave fares in the normal course to the officer at the time of transfer from his last station abroad.
- (II) An officer or a member of the family travelling on Home leave fare will be entitled to passage by approved route and entitled class from the station of posting abroad to the Airport in India nearest to the home town and back or to the SPR and back.
- (III) Indian based domestic assistants of entitled officers posted in Indian Mission/Post abroad would be allowed to avail mid-term Home leave fares, subject to the condition, that the Govt. liability shall be restricted to 75% of the excursion class air fare.
- (IV) If an officer or a member of the family travels by a route other than the approved route, the entitlement will be restricted to the cost of passage by approved route.
- (V) An officer or member of family travelling on home leave fares will not be entitled to transportation of excess baggage at Govt. expenses. However, the obligatory charges and incidental charges like portage on free baggage, conveyances etc. are admissible. The officer will also be entitled to travel time including enforced halt in transits.
- (VI) The home leave fare is admissible only up to the Airport nearest to the Home town/SPR and back. The journey from the airport in India to the home town/SPR and back, will be regulated under the

## **Handbook on Travelling Allowances - 2023**

normal rules, if admissible.

**Auth.:** Rule 272 TR

### **239. Leave travel concession for officers serving in Bhutan while proceeding on leave to and from India.**

Officers who are serving in Bhutan when proceeding on leave to and from India will be entitled to LTC under the rules applicable to the corresponding officers serving in India.

Road conveyance from Bhutan to Hasimara, Bongaigaon or Rangia as the case may be, will be regulated under Rule 179 TR.

**Auth.:** Rule 188 TR and AI 77/1970

### **240. Leave travel concession to Lakshadweep**

The Society for Promotion of Nature Tourism and Sports (SPORTS) act as a nodal agency of Lakshadweep Administration for promotion of tourism in the Islands. The LTC claims from Kerala Coast to Lakshadweep and back may be admitted for the cost of transportation only as per the rates available on website <https://www.lakshadweeptourism.com/index.html> or the amount claimed by the officer whichever less. The clarification issued on the subject by CGDA and MoD is furnished below for guidance.

The tour packages conducted by SPORTS to Lakshadweep Islands on the ships owned and operated by Lakshadweep Administration shall be allowed for the purpose of LTC journey subject to the following conditions:

- (i) SPORTS is offering various tour packages e.g. Samudram Package, etc. to the tourists, fare of which is charged as per the transportation and accommodation chosen for the destination. Only transportation charges shall be reimbursable for the respective tour package. The lodging and boarding charges which are available on such packages will not be admissible, as the same are not admissible under LTC rules.
- (ii) SPORTS shall issue a certificate for transportation charges to the officers indicating the fare components separately and certify that the journey was actually performed by the officer and his

family members for which he/she is claiming the LTC.

- (iii) Fare reimbursement for the journey performed by boat/ship shall be exercised in accordance with TA entitlement of the officers for journey by sea/river steamer.
- (iv) These rules are applicable from 11 Oct 2018.

**Auth.:** GoI, MoD letter No. 12647/LTC/SPORTS/Mov C/22/D (Mov)/2019 dated 22 March 2019, DoPT OM No. 31011/10/2017 Estt.A-IV dated 11 Oct 2018 and CGDA No. AT-IV / 4462 / OA /DSD/AF dated 13 Sept 2017.

### **241. LTC to visit North East Region (NER), Jammu & Kashmir (J&K) and Andaman & Nicobar (A&N) Islands in lieu of Home town LTC under Rule 177(A) TR**

The scheme allowing Army officers to travel NER, J&K and A&N is two years, normally extended by 2 years from time to time with the terms and conditions as under;

- i. Army Officers may avail LTC to visit any place in NER/A&N/J&K against conversion of their Home town LTC by private airlines.
- ii. Officers whose Home town and HQ/place of posting is the same, are not allowed the conversion.
- iii. Officers may avail this concession from the HQrs in their entitled class of air by any airlines.
- iv. Officers can avail LTC to visit NER against anywhere in India LTC or in lieu of Home town LTC viz. under Rule 177(A) TR or Rule 177(B) TR as per their entitlement.
- v. As regards Air Travel, please refer to Chapter 3 for detailed modalities for purchase of Air Tickets.
- vi. Other terms and conditions remain the same as mentioned in GoI, Ministry of Personnel, Public Grievances and Pensions, DoPT OM No.31011/3/2014-Estt. (A-IV) dated 19 Sep 2016.
- vii. Officers are requested to confirm the validity of the period of extension before commencement LTC Journey.

## **Handbook on Travelling Allowances - 2023**

**Auth.:** DoP&T OM F. No. 31011/3/2018-Estt.(A-IV) dated 08 OCT 2020 and GoI, MoD letter No. 12647/LTC/Mov C/240/D (Mov)/2020 dated 08 Dec 2020

### **Various orders on Relaxation to visit NER on LTC in lieu of Home Town LTC under Rule 177 (A) TR**

- i. Officers will be entitled to travel by air from their place of posting or nearest airport to a city in the NER or nearest airport.
- ii. NER includes Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura.
- iii. Journey by Helicopter is not allowed.
- iv. Officers intending to visit Sikkim can travel upto Bagdogra by air.
- v. Officers whose HQrs and Home town are same, will not be entitled to avail this concession.
- vi. The above facility can be availed by officers only once in lieu of Home town LTC during the periodicity of the concession.

**Auth.:** GoI, MoD letter No. 12647/LTC/Mov C/240/D (Mov)/2020 dated 08 Dec 2020

MoD has issued following clarifications regarding relaxation for travel by air to visit NER on LTC.

- i. Officers can avail LTC to visit NER against All India LTC or in lieu of Home town LTC viz. under Rule 177(A) TR or Rule 177(B) TR as per their entitlement.
- ii. The cities/towns which are outside Delhi and fall in other states of NCR are not to be treated as Delhi HQrs for LTC.

**Auth.:** GoI, MoD letter No. 12647/LTC/NER/Mov C /3494 / D (Mov)/2008 dated 16 Dec 2008.

The above facility can be availed by officers only once for LTC during the periodicity of the concession.

### **Various orders on Relaxation to visit J&K on LTC in lieu of Home Town LTC under Rule 177 (A) TR**

- i. All Officers will be allowed to avail LTC to visit J&K against conversion of their Home town LTC.

- ii. Regarding booking of Air Tickets, please refer Chapter 3.

**Entitlement of LTC to Visit J & K in cases where HQ Station and Home Town is one and the same**

While admitting LTC claims in respect of the officers who are visiting J & K in lieu of Home Town LTC, the following instructions may be taken into account:

- i. All Officers have been allowed to avail LTC to visit J & K in lieu of Home Town vide GoI, MoD letter No. 12647/LTC/J&K/Mov C /1749 / D (Mov)/2010 dated 12 Jul 2010. However, the orders are silent about the entitlement for officers whose HQ and Home Town is same.
- ii. a. As per GoI, MoD letter No. F12647/LTC/NER/Mov C/1603/D (Mov)/2008 dated 12 June 2008, officers will be entitled to travel by Air from their place of posting or nearest Airport to a city in the NER or nearest Airport under Rule 177(A) TR i.e. in lieu of Home Town LTC. It has been clarified in Para 3(e) of the letter ibid that the officers whose HQ and Home Town are same, are not entitled to avail this concession.  
b. While clarifying certain doubts on the subject, DoP&T vide their O M No. 31011/4/2007-Estt(A) dated 14 May 2008, at Sr. No. 5, has clarified that an army officer can avail LTC to visit NER by conversion of one block of Home Town LTC, if the same is available. However, the Officers whose HQ and Home Town being same are not entitled for Home Town LTC and question of conversion of Home Town LTC into LTC for NER in such cases does not arise.
- iii. On the same analogy of non-admissibility of conversion of Home Town LTC to visit NER in such cases, claims for visit to J & K may not be admitted where title of LTC under Rule 177(A) TR itself does not exist, due to Home Town and duty station being same.

**Auth.:** GoI, MoD letter No. 12647/LTC/Mov C/240/D (Mov)/2020 dated 08 Dec 2020



## **15. Encashment of Leave alongwith LTC**

**242.** Army officers are allowed to encash maximum 10 days annual leave at the time of availing of LTC to the extent of 60 days during the entire service career. The leave encashed at the time of LTC will not be deducted from the maximum amount of encashable at the time of retirement. Where both husband and wife are in Govt service, the present entitlement for availing LTC shall remain unchanged and encashment of leave equal to 10 days at the time of availing of LTC will continue to be available to both, subject to a maximum of 60 days each during the career w.e.f. 01 Sept 2008. There is no restriction of number of spells the officer can avail for encashment of leave on LTC.

Army Officers can be permitted to encash above leave at the time of availing LTC himself or when the family avails it, provided other conditions are fulfilled. In other words officer can encash above leave even if the family avails LTC without the officer availing the same.

Encashment of above leave at the time of availing LTC will be allowed 60 days before proposed date of outward journey.

Re-employed Officers will be entitled to encashment of annual leave along with LTC during the period of reemployment up to the limit of 60 days (including the number of days for which the encashment has been allowed along with LTC while in regular service) provided he is entitled to LTC.

**Auth.:** Notes (i) to (iv) below Rule 177 (B) (viii) TR

**243.** Payment on account of encashment of Annual leave will be made by respective Ledger Wing section of PCDA(O), Pune on the basis of Part II order notifying encashment of leave to be published by unit, duly incorporating the requisite certificates therein, as per Documentation Procedure for Publication of Part II Orders (Officers) - 2014 and claim in terms of requisite proforma to be submitted by the officer addressed to Ledger Wing section. The Part II order will indicate the details of warrant used/LTC availed. The officers may avoid correspondence with respective T wing sections, since their role is limited only to deal with LTC claims and establish the LTC title for that particular calendar year.

## **Encashment of Leave alongwith LTC**

Certain clarifications with reference to revised LTC journey entitlements w.e.f. 01 Sep 2008:

<b>Point of doubt</b>	<b>Clarification</b>
(i) The quantum of leave to be encashed separately for both husband and wife for availing LTC for different station, if both are Central Government employees. Whether any endorsement is required while finalizing the LTC claim?	Entry to the effect is mandatory in service book/case file of both the officers.

**Auth.:** CGDA letter No. AT/IV/4458/XIV/6th CPC dated 04 Mar 2009.

## **Handbook on Travelling Allowances - 2023**

Forms on which claims are to be preferred

(Para 12 of Chapter 1 refers)

### **Appendix**

**In lieu of IAF - 194**

#### **REQUISITION FOR ADVANCE (HARD COPY REQUISITION)**

**Voucher No.:-                              Date                              for Rs. ....../-**

1. Name & Rank of the officer(Payee) : .....
2. Personal No. : .....
3. CDA (O) Account No. : .....
4. Unit / Formation : .....
5. Appointment : .....
6. Account office by whom officer's  
Account is maintained
7. Details (Purpose for which  
Advance is required) : .....
8. Move Sanctioning Authority : .....
9. Nature of Duty : .....
10. Order for Move : .....
11. Actual date of move : .....
12. Journey from(station) : .....
13. Journey to (station) : .....
14. Mode of conveyance : .....
15. Amount of advance required : .....
16. Date of Return Journey : .....

Station : .....

Dated : .....

---

Signature of the officer

Amount required : .....

## Encashment of Leave alongwith LTC

Amount Claimed :

Countersigned By

Signature

Name in block letters

Rank:

Station :

Corps/Department:

Dated :

---

**For PCDA(O) office use only :-**

Voucher No.

Treasury	Name of Payee	Amount being released (Rs.)	Date of amount released 'D' Sec	Initials of AAO	Initials of SAO /AO 'D' Sec

Auditor

SAO/AO

WO

## **Handbook on Travelling Allowances - 2023**

### **CLAIM FOR MOVES ON TEMPORARY DUTY (TOUR)**

**CDA (O) A/C NO.\_\_\_\_\_**

**No. IAFT1715**

Personal No. , Rank and Name of the officer:

Basic Pay:

CDA(O) A/C No.:

Orders for move/duty:

HQ/Office:

Nature of Move:

Station from where journey commenced: Date/Time of start:

Arrival		Distance by Road in kms	Conveyance mode/class	Departure		No. of DA	Rate RMA /DA	Amt (in Rs)	Remarks
Name of Place	Date	Time		Date	Time				

Calculation of TA/DA

- (a)
- (b)
- (c)
- (d)
- (e)

Total =Rs.  
Less ration money for..... days =Rs.  
Less advance drawn =Rs.  
Net amount Payable =Rs.

**Received payment**

## Encashment of Leave alongwith LTC

### Cheque to be issued in favour of

Name of Bankers

.....

.....

- (a) Indicate scheduled Train/Air/Bus timings.
- (b) When sharing public conveyance and intimation may be made in remarks column.
- (c) CL or any other leave should be excluded from period of halt at out station.
- (d) Indicate in remarks column, numbers and dates of warrants/concession vouchers used for the journey.

### Certified that:-

1. I performed road journey in
  - (a) my own car/own scooter/bus.
  - (b) Sharing/engaging full taxi/scooter/Auto rickshaw (from) \_\_\_\_\_ - (to) \_\_\_\_\_.
  - (c) did not use government transport for which road mileage allowance had been claimed.
2. I did not use railway warrant / concession voucher for any portion of journey for which bill is preferred.
3. I was not provided with free boarding or lodging facilities.
4. I stayed from \_\_\_ to \_\_\_ at \_\_\_\_\_ (name of the hotel/ mess), which provided boarding and lodging at scheduled tariff (vouchers from the hotel/mess attached).
5. I was actually and not merely constructively present at the out station on the days on which DA had been claimed and I did not proceed on CL or any other leave during the period. I was on Temp duty.
6. I have not attended a previous similar course / examination.

(Signature of the Officer travelling)

## **Handbook on Travelling Allowances - 2023**

### **COUNTERSIGNED**

Station \_\_\_\_\_

Dated \_\_\_\_\_

Passed for payment Rs. \_\_\_\_\_ on treasury \_\_\_\_\_ in favour  
of \_\_\_\_\_

**Auditor**

**AAO**

**SAO/AO**

### **INSTRUCTIONS**

1. The claim should be supported by the
  - (a) copy of the order sanctioning the move.
  - (b) copy of sanction of Competent Authority when the journey is performed by other than the shortest route.

## Encashment of Leave alongwith LTC

### Luggage claim for Moves in Permanent Transfer (IAFT-1715) (Details in respect of claim)

Rank & Name		Corps/ Office					
Personal No.		CDA (O) Account No.:		Pay:			
Transfer from				Rule in TR			
No. and date of letter, Pt II order etc. authorising the move							
Departure			Time	Date	Place		
Arrival							
Departure							
Arrival							
Details of family				Total No.			
12 years and above				3 years and below			
Over 3 years under 12 years							
Particulars of Journey	Mode of Conveyance	Class	Distance	Rate	Rs.	Ps.	
From      To							
Transfer grant (80% / 100% of BP )							
Total							
Advance Drawn							

## **Handbook on Travelling Allowances - 2023**

Balance for recovery/payment	
	Cheque to be drawn/ Amount to be released
Signature of the claimant	

### **Certified that:-**

- (i) The journey(s) set out on reverse has/have actually been performed by the mode and class indicated against the relevant columns and distance stated in the claim are correct.
- (ii) I certify that my legitimate child/children/step child/ children/ Parent(s)/Unmarried Sister(s)/Minor brother(s) for whom fares etc. have been claimed, resides with me and is/are wholly dependent on me and that his/her/their individual income from all sources including pension(including of temporary/increase in pension and pension equivalent of Death-cum-Retirement gratuity) does not exceed Rs. 9,000/- pm.
- (iii) I certify that no Govt. transport was provided for the journey for which mileage and/or charge have been claimed and no warrants/ concession vouchers have been used by me/my family, for which a claim has been preferred.

Station:

Date: (Signature of the claimant)

### **COUNTERSIGNED**

Station:

Date:

## Encashment of Leave alongwith LTC

APPENDIX-'A' to AO 30/89

### LEAVE TRAVEL CONCESSION BILL

#### **(PART-A) (TO BE FILLED IN BY THE OFFICER)**

1. Personal No. \_\_\_\_\_
2. Rank and Name \_\_\_\_\_
3. CDA(O) A/C No. \_\_\_\_\_
4. Unit \_\_\_\_\_
5. Duty Station \_\_\_\_\_
- 6(A). Leave Station/Home  
Station/SPR \_\_\_\_\_
7. Nature of leave sanctioned \_\_\_\_\_
8. Period of leave from \_\_\_\_\_ to \_\_\_\_\_
9. Particulars of members of family (as recorded in Service Documents) in respect of whom the LTC has been claimed.

Sr. No.	Name	Age	Relationship with the officer	Station/Place visited
1.				
2.				
3.				
4.				
5.				

10. Leave Travel Concession is claimed under the provisions of Rule \_\_\_\_\_ \*Travel Regulations.

(\*mention Rule including Sub-clause of 177 (A)/177 (B)/177(C)/178/180).

(Note: Fill in the blanks and also Tick mark for Rule from the mentioned below)

- a. Rule 177 (A) TR- for Home Town LTC -
- b. (i) Rule 177(A) TR- to visit NER/J&K/A&N Islands   
in lieu of Home Town LTC -

## **Handbook on Travelling Allowances - 2023**

- (ii) Rule 177(B) TR- to visit NER/J&K/A&N Islands in lieu of any station in India LTC -
- c. Rule 177 (B) TR - to visit anywhere in India -
- d. Rule 177( C )TR- Married officer posted to operational area and visiting family at SPR/ Old Duty station/ Any other station in India selected and declared as SPR. (This concession is in lieu of LTC under Rule 177 (A) TR for a married Officer.
- e. Rule 177(D) -TR LTC to officers while on study leave.-
- f. Rule 177 (A)/(B)TR- children studying in hostel, away from the duty station of the officer-
- g. Rule 180 TR for officer employed as Air Observation post pilots-
- h. LTC to officers posted in Andaman and Nicobar Islands(Sea passage)-
- i. LTC to officers posted in Andaman and Nicobar Islands (Additional Warrant)-
- j. LTC to officer while on sick leave-
- k. Additional warrant to officers posted to operational area to meet family at Home town/ SPR-
11. Details of previous LTC availed by officer/ Family-  
Date of Journey- From \_\_\_\_ to \_\_\_\_ , station- from \_\_\_\_ to \_\_\_\_ &  
Rule of TR under which LTC availed --
12. Details of journey(s) performed by the officer and the members of his/her family :

## **Encashment of Leave alongwith LTC**

Total Amount claimed	Rs._____
Received Advance Payment (Tickets Booked through DTS)	Rs._____
Less: Advance drawn	Rs._____
Balance	Rs._____

Signature of the Officer

Name :

Rank :

Personal No :

CDA(O) A/C No. :

Station : Received Payment

Date : (Revenue Stamp)

### **13. Certified that -**

- (i) the information, as given above, is true to the best of my knowledge and belief and
- (ii) I have not availed similar LTC previously under Rule 177(A)/177(B)/177(C) for ----- the ----- block year \_\_\_\_\_ /during the year \_\_\_\_\_ for myself or other dependent members of the family to whom LTC is claimed in this bill.
- (iii) That my children/parent(s)/sister(s)/minor brother(s), for whom LTC is claimed, are wholly dependent on me and are

## **Handbook on Travelling Allowances - 2023**

residing with me and their income from all sources (including pension) does not exceed Rs.9,000/- per month.

- (iv) That the journey was performed by rail/in class \_\_\_\_\_ vide tickets No. \_\_\_\_\_ during the onward journey and in class \_\_\_\_\_ vide tickets No. \_\_\_\_\_ during the return journey.
- (v) The Home station as recorded in my service documents is \_\_\_\_\_ and the nearest Railway station is\_\_\_\_\_.

Signature of the Officer  
(Rank & Name of the Officer)

### **NOTES:**

- (a) If warrant/Form 'D' is used, No. & Date of warrant/Form 'D' and Railway Ticket No. should be specified.
- (b) If the journey is performed by Air/ Bus, than Air /Bus tickets should be attached.
- (c) Where the journey is performed by a mode of travel other than by rail and when the officer is not in a position to produce proof of expenditure, i.e. Air/Bus tickets etc., the production of the same should be got waived by the Controlling Officer as mentioned in Appx. II TR. However, tickets numbers should be furnished.
- (d) Where the leave journey commences by the officer or his family members from the station other than the duty station, the reason should be sufficiently explained.
- (e) Where the cost of railway warrant under Rule 177(A) or 177(B)(i) or 177(C)TR is claimed, the claim on this account is to be supported by the sanction of the Controlling Officer under the above rules read with 47(iii) TR.
- (f) Where LTC is claimed under Rule 177(C) TR, the officer

**Encashment of Leave alongwith LTC**

should indicate whether his family (i.e. wife and children) is residing at that station where he is availing his LTC.

COUNTERSIGNED AS FACTUALLY CORRECT CLAIM

Place.....

Date....

Signature & Designation of countersigning Authority

## Handbook on Travelling Allowances - 2023

**Details of journey(s) performed by the officer and the members of his/her family :**

Departure Dt & Time St at on	Arrival Dt & Time St at on	Di st an ce on	Mode of Travel & class of accomm odation used	No of Fares paid	Total Fare paid	Amount claimed	Warrant /Form D Number	Air/Rail/ Bus Ticket No.	Journey perfor med by Airlines	Relax ation	Railway Air tickets booked through sanction number & date accorded by PIFA /IFA
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**ONWARD JOURNEY FROM.....TO.....**

**RETURN JOURNEY FROM.....TO.....**



Office of the  
**PCDA (O), PUNE**