FUNDAMENTAL RULE-A. V.

V. In special circumstances, for reasons which should be recorded, Government—

(*a*) may, by general or special order, grant rent free accommodation to any officer or class of officers; or

(*b*) may, by special order, waive or reduce the amount of rent to be recovered from any officer; or

(*c*) may by general or special order, waive or reduce the amount of municipal and other taxes, not being in the nature of house or property tax, to be recovered from any officer or class of officers.

NOTE 1—A sanction accorded under clause V (a) of F. R. 45-A will not exempt the occupant from liability for payment of rent for water supply sanitary and electric installations and fittings which will be charged on the basis of 7 per cent on their capital cost except in the case of the following officers who have been exempted from the payment of such rent.—

(*a*) Government servants drawing a pay of less than Rs. 90 a month.

(*b*) Nursing staff, House-surgeons and House Physicians in Hospital.

Explanation

The term "Nursing Staff" shall include matrons, ward sisters, staff nurses, pupil nurses, midwives, house-keepers, Government stipended pupil, midwives trained in English or in the languages of the State, female nursing orderlies and female attendants in mental hospitals, when they are provided with rent free quarters.

(*c*) To the staff of the Raj Bhavans establishment

(*d*) Assistant Sub-Inspectors, Reserve Assistant Sub-Inspectors, Head Constables and Police Constables drawing a pay of Rs. 70 and above.

(*e*) All members of the Tamil Nadu Fire Subordinate Service below the category of sub officers.

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NOTE 2 –In the case of Buildings, rented by Government rent for water supply, sanitary and electric installations should be based on the cost of the installations as estimated by the Public Works Department officers.

The orders in sub-paragraph (1) above shall apply also to private buildings taken on the rent by Government servants of other departments who are in receipt of house-rent allowance in lieu of free quarters.

In the case of Police officers in the Madras City who occupy buildings rented by the Government and who are in receipt of house rent allowance in lieu of free quarters rent for water supply and electric installations shall be recovered at the following rates:—

		Rent for water supply installation.	*Rent for electric installations.*
1.	Inspectors and Reserve Inspectors (Sergeants Major).	Rs. 2·00 per mensem.	Rs. 2·50 per mensem.
2.	Sub-Inspectors and Sergeants.	Re. 1·00 per mensem.	Rs. 1·50 per mensem.
3.	Special Branch Clerks (including Manager, Assistant Manager, Special Branch Clerks, Special Branch Clerks working in 'X' Branch CID, Assistant Manager and Clerks in the intelligence section, Madras) and CID Photographers.		Rs. 4·00 per mensem. (Rent for both water supply and electric installations).

The rates indicated against items (1) and (2) above shall apply to the rooms taken in the hotels also.

The above rates shall apply also to buildings taken on rent by Police officers themselves.

The above rates apply to inspectors, Reserve Inspectors, Sub-Inspectors and Reserve Sub-Inspectors in the districts also.

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In the case of the officers of the Fire Service, 'X' Branch who are in receipt of house rent allowance in lieu of rent free quarters, rent for water supply and electric installations shall be recovered at the rates shown below:—

Rank of the officers in the Fire Service Branch.	*Rent at flat rate to be recovered for month.*	
	For water supply installation.	*For electric installation.*
(1)	(2) Rs. P.	(3) Rs. P.
1. Station Officer (including Engineering Station Officer).	1 00	1 25
2. Sub-Officer (including Engineer Sub-Officer).	0 50	0 75

The rates specified above will apply both in the case of private buildings rented by the Government for the Fire Service Officer as well as buildings rented by the Fire Service Officers themselves.

In the case of Ministerial staff of the Special Branch, C.I.D, Madras (viz. Manager, Assistant Manager and Clerks) and the Photographer attached to the C.I.D., Madras, who are occupying Government quarters or private buildings either rented by the Government for occupations by the staff or rented by the staff themselves, rent for water supply and electric installation shall be recovered at the rate of Rs. 2 per mensem each.

Instructions under rule 45-A. V

Exemptions from payment of rent may be sanctioned with the previous approval of Government, when a building is rendered uninhabitable by reason of extensive repairs or for any other cause and is so certified by the Executive Engineer. The latter should forward his certificate to the Superintending Engineer who will report to Government whether partial or total remission of rent should be allowed and for what period.

When only a portion of a Government residence becomes uninhabitable, the occupant will be allowed the benefit of remission of rent, only if the standard of the building excluding the proportionate rent of the portion rendered uninhabitable falls below 10 per cent of the occupant's emoluments.

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Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant a remission of rent.

The total amount of rent and service taxes recoverable from any Government servant in respect of a Government residential building owned by Government shall not exceed 10 per cent of his emoluments Government servants entitled to rent free quarters will be exempted from the payment of service taxes. The concessional rates of rent fixed for certain Government servants under clause VII (2) of the Tamil Nadu Manual of Special Pay and Allowances Part I, shall be treated as the limits in force for the total of rent and service taxes, i.e. service taxes shall not be recovered from the occupant in addition to the rent at the concessional rate.

NOTE 1.—Heads of departments may sanction remission of rent under the above instructions up to a limit of Rs. 100 in each case.

NOTE 2.—A Government servant provided with free quarters may continue to occupy them free of rent when he proceeds on leave for a period not exceeding four months, or 120 days as the case may be provided no substitute is appointed in his place or if a substitute is appointed in his place, quarters are available for the substitute without any extra expense to Government. But the members of the Tamil Nadu Police Subordinate Service and the Tamil Nadu Fire Subordinate Service and who are entitled to rent free quarters as a condition of their service shall be allowed rent free quarters or house rent allowance in lieu thereof, during leave period not exceeding six months or 180 days as the case may be, irrespective of the fact whether substitute are posted in their place and extra expense is involved. If the leave is extended beyond the six months or 180 days limit, rent free occupation of the quarters must cease.

NOTE 3.—A permanent incumbent may, during absence on leave or on duty elsewhere, be permitted by the Superintending Engineer to store at his own risk, free of rent, his furniture and other belongings in his residence when both the condition specified below are fulfilled.—

(1) The temporary incumbent does not require the residence and is exempted from the payment of rent for it ; and

(2) arrangements cannot be made to lease the house during the absence of the permanent incumbent.

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The concession of storage of furniture and other belongings under this note, free of rent, is subject to the conditions that, if a claim for vacancy remission of property tax becomes in admissible consequent on such storage, an amount equal to the vacancy remission on tax that would otherwise have accrued is recovered from the Government servant concerned.

NOTE 4.—The consent of the Finance Department may be presumed to have been given to all sanctions accorded by Government under this instructions.

VI. If a residence is supplied with services other than water supply, sanitary or electric installations and fittings such as furniture, tennis court, or garden maintained at the cost of Government, rent shall be charged for these in addition to the rent payable under clause IV. The tenant will also be required to pay the cost of the water, electric energy, etc. consumed. The rules, prescribing as to how the additional rent and charges shall be determined and how the remission on reduction of the additional rent or charge in special circumstances shall be authorised, are given in the instructions below.

NOTE:—The value of the site should be excluded in calculating the additional rent to be charged for special services under this rule which involve the provision of additional site.

Instructions.

I. If in any case furniture is supplied to a residential building, a rent of 15 per cent per annum should be recovered on its capital cost.

Exception (1).

No rent shall be charged on the furniture supplied to the quarters and buildings attached to the Raj Bhavans at Madras and Udagamandalam.

(1) Clerk's and Bandmen's quarters—Madras and Udagamandalam.

(2) Quarters of the Manager, Office of the Private Secretary to the Governor Tamil Nadu—Guindy and Udagamandalam.

(3) The servant"s lines (218 servant's godowns) CID Inspector's quarter's superior servant"s quartor's and the hospital and dispensary attached to the Government House—Ootacamund.

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Exception (2).

A rent of 7 per cent only will be charged on the furniture supplied already to the following quarters:--

1.	Secretariat Clerks Quarters	At Udagamandalam
2.	Non-Secretariat Clerks Quarters	
3.	Surplus Secretariat Quarters	
4.	Connemara Cottage, converted into Quarters for under Secretary, Public Department.	
5.	Press Manager's Quarters	
6.	Press Servants' Lines, 12 Quarters occupied by binders, copy-holders, etc.	
7.	Pressmen Block I to XIV	
8.	European Warder's cottage or eight clerk's quarters occupied by the Staff of the Head Quarters Hospital.	
9.	Quarters of the Assistant Superintendent, Lady Willington Medical School, Madras.	

Rent for additional furniture supplied to the above mentioned quarters either for the first time or in replacement of an old one shall be charged at 15 per cent.

2. State expenditure on the addition of tennis-courts, gardens, ball-rooms, floors, etc. should as a rule be limited to the residence of the Governor. The addition of cowsheds, fowl houses, etc. to Government residences should be very rare and they should not be provided without the special sanction of Government in each case. When such amenities are supplied, additional rent will be charged on the outlay thereon at 6 per cent of the capital cost independently of the rent of the residence.

3. The charges for current or for excess water consumption should be paid by the tenant unless specifically exempted under the above rule.

NOTE.- A sanction accorded under rule 5 under rule 45 will be held to exempt an officer from the liability for the charges mentioned in Rule 45-A-VI also.

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4. In the case of Government buildings providing combined office and residential accommodation, the charges on account of excess water should be borne by Government and the tenants in the proportion of the excess water actually consumed. Separate meters should be supplied to the residential and non-residential portion for this purpose.

VII. The Government may, by rule, prescribe that this rule shall apply to any Government servant or class of Government servants other than those mentioned in this rule.

VIII. Nothing contained in this rule shall so operate as to require payment of rent for the occupation of residences supplied by Government by those servants who have been specially exempted from such payments or to affect the amount of rent or charges payable by these servants in whose case the amount so payable is prescribed by Government.

Rulings.

1. Proviso (i) obviously does not more than supplement clause (*b*) by setting the manner in which the present value is to be determined in cases in which the factors specified in clause (a) are not known. Proviso (iii) which, unlike proviso (i), is a true proviso, the operation of the substantive part of the rule by empowering Government to substitute for the capital cost determined in accordance with clause (a) in a case where the factors specified in that clause are known, a new capital cost represented by the present value calculated in accordance with the rules made under proviso (i) for the primary purpose of determining the present value in cases to which clause (b) is applicable.

2. For the purposes of this rule the word emoluments' does not include pension drawn from sources other than the consolidated fund.

Concession to low paid to Government Servants

3. The concessional rates of rent prescribed in category (2) under clause VII Hcusing, Appendix I of the Manual of Special Pay and Allowance, volume II apply to all Government Servants on duty whose average pay is less than Rs. 90 per mensem to whom quarters have been assigned by a general or special order, but when a Government servant is permitted to occupy Government quarters during leave rent should be recovered from him, at the rate at which he is allowed to pay while on duty i. e. at the concessional rate for those whose average pay is less then Rs. 90 per mensem.

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Continuance of rent free concession during leave.

4. It will be for the authority granting the leave to decide in each case whether the concession contemplated in Note 2 to the instructions under rule 45-A-V may be granted or not. A subordinate who is granted leave for a period exceeding six months or 180 days in the first instance is ineligible for the concession.

NOTE.—On the analogy of the principle laid down in Note 2 to the instructions under Rule 45-A-V, occupation of Government quarters free of rent or house rent in lieu of free quarters is admissible during the first six months or 180 days of leave regardless of the nature of the leave taken and irrespective of whether the leave was sanctioned in one spell or different spells provided that no substitute is appointed in the place of the absentee or if a substitute is appointed quarters are available for the substitute without any extra expense to Government.

Provided that the members of the Tamil Nadu Police Subordinate Service and the Tamil Nadu Fire Subordinate Service who are entitled to rent free quarters as a condition of their service shall be allowed rent-free quarters or house-rent allowance in lieu thereof during leave period not exceeding six months or 180 days, as the case may be, irrespective of the fact whether substitutes are posted in their place and extra expense is involved.

5. The concession in Note 2 to the instructions under rule 45-A-V is not applicable to a Government servant who is absent from the station on tour or who is permitted to spend part of the summer at some hill station. In these circumstances the officer is still responsible for the full rent of the house.

This rule applies to all Government servants under administrative control of Government

Recovery of rent from Madras City Police Subordinates who are eligible for the concession of free quarters.

6. When subordinates of Madras City Police overstay their leave by short period and thereby exceed the limit of four months for which alone they are eligible for the concession of free quarters, rent for the period overstayed should be recovered. In the case of Government quarters the full standard rent should be levied whereas in the case of a hired house, rent charged should be

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the hire paid for the house, together with the difference which the Government may have to pay in hiring a house for the substitute at a higher rate. Individual cases in which the application of this rule will cause hardship may be referred to Government for ordes.

7. Not only individuals but also a class of Government Servants can be dealt with under clause V (b) of rule 45-A.

Rent free concession to House Surgeons and House Physicians.

8. Unpaid House Surgeons and House Physicians employed in Government hospitals also fall under item 52 of the list of Government Servants entitled to rent free quarters given under Class VII-Housing-in-Appendix I of the Tamil Nadu Manual of Special Pay and Allowances, Volume II, but not honorary Medical Officers appointed in pursuance of the scheme of re-organisation of the Tamil Nadu Medical Services set out in G. O. Ms. No. 3600, Public Health, dated the 23rd December 1937.

9. Government have ordered that the tap rate fees levied by a Municipality for consumption of water should be borne by the tenants of Government residences under instructions rule 3 under rule 45-A-VI.

10. The occupants of the residential quarters in the following farms of the Animal Husbandry, Departments shall pay rent at concessional rate of five per cent of the emoluments instead of ten per cent subject to foregoing house rent allowance:—

(1) District Livestock Farm, Chettinad.
(2) District Livestock Farm, Orathanad.
(3) District Livestock Farm, Udhagamandalam.
(4) District Livestock Farm, Hosur.
(5) Salvage of Dry Cows Farm, Alamadhi (New quarters)
(6) District Livestock Farm, Tirunelveli.
(7) Sheep Breeding Research Station, Chinnasalem.
(8) District Livestock Farm, Pudukkottai.
(9) Sheep Farm, Kattupakkam.
(10) Poultry Farm, Kattupakkam.
(11) Livestock Farm, Korukkai.
(12) Institute of Veterinary Preventive Medicine, Ranipet

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The amendment hereby shall be deemed to have come into force on the 22nd December 1975 in respect of item (11) and on the 1st April 1976 in respect of item (12)

(G. O. Ms. No. 1106 Finance (F. R. I.) dated 2nd November 1976)

(G. O. Ms. No. 1256 Finance (F. R. I) dated 24th September 1974.)

45-B. Omitted.

45-C. For the purpose of rules 45-A "emoluments" means--

(i) Pay.

(ii) Personal Pay.

(iii) Special Pay.

(iv) Omitted.

(v) Pension other than a pension drawn under the provisions of Chapter XXXVIII, Civil Service Regulations or compensation received under the Workmen's Compensation Act, 1923 as subsequently amended.

(vi) In the case of a Government Servant under suspension and in receipt of a subsistence grant the amount of the subsistance grant provided that, if such Government Servant is subsequently allowed to draw pay for the period of suspension the difference between the rent recovered on the basis of the subsistence grant and the rent due on the basis of the emoluments ultimately drawn shall be recovered from him.

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It does not include allowances attached to the Victoria Cross, the Military Cross, the King's Police Medal, the Indian Police Medal, the order of British India or the Indian order of Merit.

NOTE 1.—The emoluments of a Government servant paid at piece work rates shall be the total emoluments actually earned by Government servant during the calendar month.

NOTE 2.—The emoluments of an officer on leave mean the emoluments drawn by him for the last complete calendar month of duty performed by him prior to his departure on leave.

NOTE 3.—In cases in which a portion of the pension has been commuted, the term 'Pension' occuring in the rules means the full sanctioned pension prior to commutation.

NOTE 4.—The amount of pension to be taken into account will be the amount originally sanctioned that is before commutation, if any and will also include the pension equivalent of death-cum-retirement gratuity and other forms of retirement benefits, if any etc. e. g. Government's contribution to a contributory Provident Fund, commuted, value of pension etc.

Rulings.

Remuneration drawn by Veterinary Assistant Surgeons from Municipal Funds for meat inspection work,

(i) The remuneration upto a maximum of Rs. 15, per mensem permitted to be drawn by the Veterinary Assistant Surgeons from Municipal funds for meat inspection work need not be taken into account as fixed addition to pay with reference to clause (ii) of rule 45-C in calculating the rent recoverable from the Assistant Surgeons for the Government Quarters occupied by them.

Recovery of rent from a Government Servant under suspension who is subsequently reinstated.

In the matter of calculation of emoluments under rule 45-C for the purposes of recovery of rent. a suspended Government Servent who is treated as on leave (either on average pay or on half average pay) subsequently reinstated and whose period of suspension is treated as leave (either on average pay or on

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half average pay) should not be treated differently from a Government Servant who goes on leave in the usual course. Such cases should accordingly be dealt with under note 2 below rule 45C and note under clause (VI) under that rule.

2. "Dearness Pay" granted under rule 8 (v) of the Tamil Nadu Revised Scale of Pay Rules 1960 shall be treated as pay under clause (1) of rule 45C'.

C.—Construction—Acquisition or Leasing of Residences for Government Officials.—I General.

264. Residences may be leased, built or purchased by Government.—

(i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense.

(ii) When it is necessary on public grounds, for the officer to reside on or close to, the premises in which his duties have to be performed, such as jail, a police station, a school, a factory etc.,

(iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exsits, and where a lengthened term of residence would render camp accommodation unsuitable e. g. buildings along lines or roads or canals, for the housing of officials employed on their construction or maintenance.

(iv) When it is shown to the satisfaction of Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

265. Before submitting a proposal to Government for the construction of a residence for a Government Official, the department concerned should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease with the sanction of Government. Every such proposal for the leasing of such buildings should show clearly.—

(i) The sum payable annually to the lessor.

(ii) Whether all repairs will be executed by the lessor and if not.

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(iii) the estimated anuual charges for maintenance and repairs if they are to be executed by the Government.

(iv) in cases in which Government is liable to pay the Municipal taxes, the amount of such taxes.

(v) the standard rent of the residence under F. R. 45-A-III; and

(vi) the average emoluments of the officer for whom the residence is proposed and the maximum rent recoverable from him.

The proposals should show distinctly that the scale of accommodation is not in excess of that which is appropriate to the status of the officer.

The lease should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carryout all necessary additions, alterations and repairs.

266. All proposals to Government to construct or purchase a residential building for a Government servant when it is not possible to take an existing building on lease under the conditions of paragraph 265 should contain full information on the following points:—

(i) that the conditions of F. R. 45-A-IV (a) will be fulfilled;

(ii) the probable capital cost, the average annual cost of maintenance including taxes and the standard rent under F. R. 45A-III.

(iii) the average emoluments of the officer for whom the uarters are constructed.

267. As a rule no proposal should be made for the supply of accommodation in excess of scale approprite to the status of the occupant. Subject to this main principle, every proposal should as for as possible be so formulated that the standard rent does not exceed the maximum rent ordinarily recoverable from the occupant under the fundamental rules.

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