

No. F.1(7)/E.III(B)/71  
Government of India  
Ministry of Finance  
(Department of Expenditure)

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New Delhi, the 28th August, 1971.

OFFICE MEMORANDUM

Subject:- Procedure for noting and attesting entries regarding period of foreign service with Government of Bhutan.

The undersigned is directed to say that according to the instructions contained in S.R. 203 all entries connected with the foreign service in the Service Book are required to be noted/attested by the Audit Officer. The entries regarding proceeding to and returning from foreign service as well as recovery of foreign service contributions are made by the Audit Officer to ensure that the period spent in foreign service counts for pension and there may not be any difficulty in granting pension to such a Government servant at the time of his retirement from Government service.

2. In the case of transfer of Government employees to foreign service under Government of Bhutan, no pension contributions are recovered from that Government as these have been waived by the Government of India vide orders contained in the Ministry of External Affairs letter No. E-1/227/12/65-BH dated 15th February, 1966. The entire period spent in foreign service thus counts for pension in India. So far as the leave taken during the period of foreign service to the Government of Bhutan is concerned, the leave earned by the Government servant during the period of deputation is sanctioned by that Government who is also responsible for the payment of the leave salary. It is, therefore, immaterial whether the entries regarding proceeding to and returning from foreign service are made in the Service Book by the Audit Officer or the Head of Office. It has accordingly been decided that in the case of non-gazetted officers/decentralised Gazetted Officers (Section Officers of the Ministry/Departments, etc) on foreign service to the Government of Bhutan, necessary entries in the Service Books of such officers may be made and attested by the Heads of Offices concerned instead of the Audit Officer.

3. In so far as the employees of the Indian Audit & Accounts Department are concerned, these orders have been issued after consultation with the Comptroller & Auditor General of India.

*(Signature)*  
Deputy Secretary to the  
Government of India.

To:

All Ministries of the Government of India, etc., etc.

Copy to:- 1. The Comptroller & Auditor General of India.  
2. The Lok Sabha Secretariat. 3. The Rajya Sabha Secretariat. 4. Supreme Court of India. 5. U.P.S.C.  
6. Pay Commission.

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