

“YEAR OF WILL”

PUBLIC SERVICE MINISTRY

CIRCULAR NO.14/1983

REFERENCE NO. PS: 23/35^{III}

FROM: Permanent Secretary,
Public Service Ministry

TO: All Permanent Secretaries,
Heads of Departments,
Regional Executive Officers.

SUBJECT:

Payment of Tax-Free Duty Allowance during leave,
and Under certain other conditions

DATE: 1983-05-16

Please be reminded that the Tax-Free non-pensionable Duty Allowance, already approved in respect of certain categories of Professional and Technical Staff, is payable during the Officer's absence on leave as follows:

- a) Annual leave;
- b) Not exceeding 28 days' sick leave per annum;
- c) 31 days special leave for recuperative purposes;
- d) vacation leave;
- e) extension of sick leave charged against vacation leave; and
- f) maternity leave on part salary as provided for in the Public Service Rules.

The allowance is not payable in the following circumstances:

- a) extension of leave for study purposes;
- b) extension of sick leave (except as provided for in paragraph 1 (e));
- c) leave without pay.

Other conditions under which non-taxable Duty Allowance is Payable

A. Appointment

Where an officer is appointed to a position which attracts this allowance either on the pensionable or non-pensionable establishment (whether on probation or not), he should be paid the allowance provided he holds the qualifications stipulated in the Job Specifications.

B. Secondment (inter- Ministry)

An officer whose substantive position attracts the payment of this allowance should continue to receive it if he is seconded in a similar capacity to another Ministry/ Department.

C. Interdiction from Duty

An officer in receipt of a tax-free non-pensionable duty allowance in his substantive post should be paid a part of the allowance proportionate to the portion of the salary he is receiving during the period of his interdiction from duty.

D. Special Assignment

An officer in receipt of a tax-free non-pensionable duty allowance in his substantive post should continue to receive it when placed on special assignment with the approval of the Public Service Ministry.

E. Acting

- I. Where an officer's substantive position attracts the allowance and he is required to act against a position which does not attract it, he should continue to be paid the allowance attached to his substantive post.

- II. Where both an officer's substantive post and a higher post in which he is acting attract the allowance he should be paid the allowance attached to his substantive post plus the difference between this and the allowance attached to the higher position if he is qualified for appointment to the higher position, or 75% of such difference if he is not so qualified.

- III. Where an officer's substantive position does not attract the allowance and he is acting in higher position which attract the allowance, provided he is qualified for appointment to the higher position, he is eligible for the full allowance attached to the higher post.

- IV. Where an officer's substantive position does not attract the allowance and he is acting in a higher position which attracts it, but is not qualified for appointment to the latter position, no allowance is payable.

The above should be brought to the attention of staff in your organisation, particularly those attached to the personnel and Accounting Divisions.

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R. Sivanand
For Permanent Secretary
PUBLIC SERVICE MINISTRY