

THE TAMIL NADU FINANCIAL CODE

VOLUME II

EIGHTH EDITION

(Embodying corrections upto 15th July 1993)

PREFACE TO THE EIGHTH EDITION

The previous edition of this Code stands corrected upto 31st December 1976.

This edition has been revised incorporating all the amendments issued during the period from 1st January 1977 to 15th July 1993.

Errors and omissions, if any, found in the Volume may be brought to the notice of the Secretary to Government, Finance Department.

Fort. St. George,
Madras-600 009,
July 1993.

N. NARAYANAN,
Secretary to Government,
Finance Department.

THE TAMIL NADU FINANCIAL CODE

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VOLUME-II - APPENDICES

APPENDIX-1

(See Chapter-II, Article 6)

LIST OF HEADS OF DEPARTMENTS OF TAMIL NADU

1. Adi-Dravidar and Tribal Welfare, Director
2. Agricultural Engineering, Chief Engineer
3. Agricultural Income Tax, Commissioner
4. Agricultural Marketing, Director
5. Agriculture, Director
6. Animal Husbandry, Director
7. Archaeology, Director
8. Archives and Historical Research, Director
9. Audit for Milk Co-operatives, Director
10. Backward Classes and Minorities Welfare, Director
11. Civil Supplies and Consumer Protection, Commissioner
12. Collectors of Districts
13. Commercial Taxes, Commissioner
14. Co-operative Audit, Director
15. Co-operative Societies, Registrar
16. Co-operative Societies (Housing), Registrar
17. Dairy Development, Commissioner
18. Data Centre, Director

APPENDIX -1 Cont.

19. Disciplinary Proceedings, Commissioner
20. Drugs Control, Director
21. East Coast Road and Rural Roads, Chief Engineer
- Education -
22. Collegiate Education, Commissioner
23. Elementary Education, Director
24. Government Examinations, Director
25. Legal Studies, Director
26. Medical Education, Director
27. Non-formal and Adult Education, Director
28. School Education, Director .
29. Technical Education, Director
30. Electrical Inspectorate - Chief
31. Employment and Training, Director
32. Evaluation and Applied Research, Director
33. Ex-Servicemen's Welfare, Director
34. Factories, Chief Inspector
35. Fire Service, Director
36. Fisheries, Commissioner
37. Forensic Science, Director
38. Forests, Principal and Chief Conservator

APPENDIX-1 Cont.

39. Geology and Mining, Director
40. Governor's Household, Comptroller
41. Handlooms and Textiles, Commissioner
42. Health Transport, Director
- High Court -
43. Chief Justice in respect of transactions relating to the High Court
44. Registrar in respect of transactions other than those relating to the High Court
45. Highways and Rural Works, Chief Engineer
46. Highways Research Station, Director
47. Hindu Religious and Charitable Endowments, Commissioner
48. Horticulture, Commissioner
49. Indian Medicine and Homoeopathy, Director
50. Industries and Commerce, Director
51. Information and Public Relations, Director
52. Internal Audit and Statutory Boards Audit, Chief Internal Auditor
53. Labour, Commissioner
54. Land Administration, Commissioner
55. Land Reforms, Commissioner
56. Local Fund Accounts, Examiner
57. Medical and Rural Health Services, Director

APPENDIX - 1 Cont.

58. Most Backward Classes and Denotified Communities Welfare, Director
59. Motor Vehicles Maintenance, Director
60. Municipal Administration, Commissioner
61. Museum, Commissioner
62. Music Training Centres, Principal
63. National Cadet Corps, Director
64. National Highways, Chief Engineer
65. National Highways (45), Chief Engineer
66. Official Language (Legislative) Commission, Chairman
67. Police, Director General
68. Police, Commissioner
69. Prisons, Inspector General
70. Prohibition and Excise, Commissioner
71. Public Health and Preventive Medicine, Director
72. Public Libraries, Director
73. Public Service Commission, Chairman
- Public Works Department -
74. Chief Engineer (General)
75. Chief Engineer (Buildings)
76. Chief Engineer (Irrigation)

APPENDIX 1 Cont.

77. Chief Engineer (Minor Irrigation)
78. Chief Engineer (Ground Water)
79. Chief Engineer, Krishna Water Supply Project Circle
80. Chief Architect (PWD)
81. Raffles, Director
82. Registration, Inspector General
83. Rehabilitation, Commissioner
84. Rehabilitation of the Disabled, Director
85. Revenue Administration, Commissioner
86. Rural Development, Director
87. Sales Tax Appellate Tribunal, Chairman
88. Secretaries to Government including the Secretary, Legislative Assembly Department
89. Seed Certification, Director
90. Sericulture, Director
91. Small Savings, Director
92. Social Defence, Director
93. Social Security, Director
94. Social Welfare, Director
95. Special Representative of Government of Tamil Nadu, New Delhi
96. State Planning Commission, Member Secretary

APPENDIX-1 Cont.

97. State Port Officer
98. State Transport Appellate Tribunal, Chairman
99. Stationery and Printing, Director
100. Statistics and Agricultural Census, Director
101. Sugar, Commissioner
102. Survey and Settlement, Commissioner
103. Tamil Development, Director
104. Tamil Nadu House (New Delhi), Resident Commissioner
105. Tourism, Director
106. Town Panchayats, Director
107. Town and Country Planning, Director
108. Transport Commissioner
109. Treasuries and Accounts, Director
110. Urban Land Ceiling and Urban Land Tax, Director
111. Vigilance and Anti-Corruption, Director
112. Project Directors / Coordinators / Chief Engineers of Externally Aided Projects

APPENDIX-2

(See Chapter III, Article 32.)

**POWERS DELEGATED TO DEPARTMENTAL AUTHORITIES
TO SANCTION REFUNDS OF REVENUE.**

Sl. No.	Nature of Refund.	Authority to which powers have been delegated.	Extent of delegation
(1)	(2)	(3)	(4)
1	Ex-gratia refund	Heads of Departments	Rs. 5,000 in each case, subject to overall limit of Rs. 50,000 for a financial year.
2	Refund to which a claimant is legally entitled.	Do.	Full powers.
3	Refund of excess collection arising on account of non-supply and short supply of chemical fertiliser in respect of all claims other than those from manure mixing firms.	Director of Agriculture.	Full powers.

APPENDIX-3.

(See Chapter IV, Article 51 (b))

LIST OF AUTHORITIES EMPOWERED TO EXECUTE CONTRACTS, DEEDS, ETC., ON BEHALF OF THE GOVERNOR.

Under clause (1) of Article 299 of the Constitution of India, the Governor of Tamil Nadu has directed that the classes of deeds, contracts and other instruments specified in column (2) of the Table below shall be executed by the authorities specified in the corresponding entries in Column (3) thereof:-

TABLE

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)
(1)	All deeds and instruments relating to any matters other than those hereinafter specified.	Secretaries to Government, Additional Secretaries and Joint Secretaries to Government of all Departments.
(2)	Instruments relating to re-assignment of Insurance Policies which are assigned to the Governor by Government servants as security for the advances sanctioned to them for the construction of houses through Co-operative Societies.	Chief Secretary and Secretary to Government concerned in the case of Gazetted Officers and the Head of the department concerned in the case of others.
(3)	(a) Agreement with the Corporation of Madras for the removal of rubbish from the Secretariat premises.	Under Secretary to Government, Chief Secretariat (in charge of buildings).

APPENDIX-3 Cont.

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)
(3).	(b) Agreement with the Proprietors of the canteens, who run canteens within the Secretariat premises.	Do.
(4)	Demand promissory notes in connection with the taking of ways and means advances by the Government, from the Reserve Bank of India.	The Secretary to Government, Finance Department or in his absence, the Officer of the Finance Department immediately incharge of ways and means work, or in the absence of both the officer of the Finance Department in charge of current ways and means work.
(5)	All grants, leases, licences, etc., made under Board's Standing Orders.	The Secretary to Government, Revenue Department, Officers of the Revenue Department in the Secretariat not below the rank of Section Officer, and the Commissioner for Revenue Administration.

APPENDIX-3 Cont.

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)
(6)	Contracts, agreements, mortgage deeds, security bonds, lease of lands and buildings, etc. Bond and agreements entered with the Government servants and other instruments, etc.	Heads of Department.
(7)	Security bonds executed by Clerks, Cashiers, Accountants, Store-keepers and other Subordinates for the due performance of their duties.	The Officer, who has power to make appointment to the post.
(8)	In the case of treasuries and other public offices:-	
	(a) Mortgage-deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks in offices other than District Treasuries and sub-Treasuries, charged with the disbursement of money or the custody and handling of securities.	The Head of the Office.
	(b) Instruments relating to the assignment of insurance policies in favour of the Governor in accordance with the rules regulating the provident fund from which the policy is financed.	The Accounts Officer of the Fund as defined in the rules of the Fund or any officer nominated by him not below the rank of Assistant Accounts Officer.

APPENDIX-3 Cont.

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)
(8)	In the case of treasuries and other public offices:- Cont..	
	(c) Instruments relating to the reassignment of insurance policies which are assigned to the Governor in accordance with the rules regulating the provident fund.	Do.
(9)	Treasury bills and other Government securities issued by the Government in respect of any loan contracted under the provisions of the Constitution of India.	The Governor or the Deputy Governor of the Reserve Bank of India for the time being.
(10)	Agreements with recognised associations in Ceylon and Malaya to engage persons for skilled work.	The Protector of Emigrants.
(11)	(a) Deeds of cancellation of assignment to the Government of mortgages executed by members in favour of Co-operative Building Societies.	Registrar of Co-operative Societies.
	(b) Assurances relating to the transfer of shares held by the Government in the Tamil Nadu Co-operative State Land Development Bank Limited, Madras.	Do.

APPENDIX-3 Cont.

S. No. (1)	Classes of deeds, contracts, and other instruments, etc. (2)	Authorities (3)
(11)	<p>Cont..</p> <p>(c) Deeds of cancellation of bonds executed by Co-operative Societies including Primary Land Development Banks in favour of the Government for loans issued to them.</p>	Do.
	<p>(d) Deeds of cancellation of agreements executed by Junior Inspectors and Senior Inspectors of Co-operative Societies undergoing training in the Central Co-operative Institute, Madras and by Co-operative Sub Registrars who are direct recruits.</p>	Do.
	<p>(e) Instruments relating to the reassignment of insurance policies, which are assigned to the Governor by Co-operative Housing Societies as collateral security for the State loans sanctioned to them.</p>	Do.
	<p>(f) Release deeds in respect of house construction societies.</p>	Do.
(12)	<p>(a) Agreements with the Fertilizers and Chemicals Travancore Limited.</p>	<p>The Secretary to Government, Industries Department.</p>

APPENDIX-3 Cont.

S.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)
(13)	(a) Contracts for landing, shipping and transporting Government Stores.	The State Port Officer.
	(b) Executing grants under the Government Grants Act, of land under the control of the Port Department.	Do.
(14)	All contracts relating to the sale and removal of obsolete electoral rolls and other election papers in the Government offices in the city of Madras with the firms and dealers in waste paper who may be selected from time to time.	The Returning Officer for Parliamentary Constituencies in Madras City (Commissioner, Corporation of Madras).
(15)	Certificates relating to the acceptance of Post Office Savings Bank Deposits as Securities on behalf of the Government for the due per- formance of a duty contract, etc., and for releasing such a security already pledged on behalf of the Government.	All Heads of Departments specified in Appendix I and all Gazetted Officers of the Agricultural Department, Collectors of the Districts, and the Assis- tant Commis- sioner (Training) Tamil Nadu Arc- hives, Madras.
(16)	Agreements and mortgage deeds in respect of advances sanctioned to Government servants for the purchase of motor conveyances.	Head of the Department con- cerned.

APPENDIX-3 Cont.

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)

NOTE:-(1) In respect of the Judicial Department including the High Court, the Registrar, High Court, shall execute the documents. In respect of the Board of Revenue, the Secretary of the concerned branch of the Board shall execute the documents and Collectors of Districts shall execute the documents in respect of officers under their control.

NOTE:-(2) The Deputy Secretary to Government in the Public Department shall execute the agreements and mortgage deeds in respect of advances sanctioned to the officers in the cadre of Indian Administrative Service, District Revenue Officers, Deputy Secretary to Government (Non-I.A.S.), Joint Secretary to Government (Non I.A.S.) in the Departments of Secretariat other than Law, Finance, Legislative Assembly and Legislative Council Departments; in respect of motor car advances sanctioned to them.

NOTE:-(3) The Deputy Secretary to Government and the Under Secretary to Government in the Legislative Assembly Department shall execute agreements and mortgage deeds in respect of advances sanctioned to non-gazetted staff (other than Class III and IV) and to the members of Class III and IV of the Tamil Nadu Legislative Assembly Secretariat Service respectively for purchase of bicycles / scooters / motor-cycles.

- (17) Agreements, mortgage deeds of Head of Department-reconveyance in respect of advances sanctioned to Government servants, for the purpose of building, etc. of houses.

APPENDIX-3 Cont.

S. No.	Classes of deeds, contracts, and other instruments, etc.	Authorities
(1)	(2)	(3)

NOTE:-(1) The Under Secretary to Government in Chief Secretariat incharge of Establishment shall execute agreements, mortgage deeds of reconveyance in respect of advance sanctioned to the staff of the Chief Secretariat for the purpose of building, etc., of houses.

NOTE:-(2) The Under Secretary to Government in the Industries/Labour and Employment/Housing Department in-charge of establishment shall execute for and on behalf of the Governor agreements and mortgage deeds relating to advances sanctioned to the staff of the Industries/Labour and Employment/Housing Deptment (i) partly for purchase of land and partly for constructing a new house, or (ii) for constructing a new house, or (iii) or enlarging living accommodation in an existing house or (iv) for purchasing a ready built house from private parties other than one built and allotted on hire purchase basis by the Tamil Nadu Housing Board or by any local body or by any Co-operative House Building Society.

NOTE:-(3) The Deputy Secretary to Government, Finance Department in-charge of Establishment shall execute on behalf of Governor agreements and mortgage deeds in respect of the advances sanctioned to the non-gazetted Government Servants and Section Officers of the Finance Department for building, etc., of houses and for purchase of motor cycle/scooter and agreements for the repayment of advances for marriages granted to them.

(18) To permit the release of the Director of site and house to the members Handlooms and of weavers co-operative Textiles. societies who have repaid the

APPENDIX-14 Cont.

S. No.	Classes of deeds, contractor and other instruments, etc.	Authorities.
(1)	(2)	(3)

(18) Cont-

entire Government loan with interest under the Weavers' Housing Scheme, after fulfilling all the conditions laid down in the bylaws of the weavers' Co-operative societies concerned and in the relevant Government Order.

- (19) All agreement, deeds and instruments made in the exercise of the executive power of the State of Tamil Nadu with the International Bank for Reconstruction and Development, International Development Association as Administrator of the Special Fund established with funds contributed by certain members of the International Development Association with headquarters in the City of Washington D.C., United States of America, to be executed
- The Ambassador of India, the Charge De. affaires or any Minister in the Embassy of India at Washington D.C. in the United States and America acting singly.

APPENDIX 4.

(See Chapter V, Article 63.)

POWERS OF SUBORDINATE AUTHORITIES TO SANCTION THE CREATION OF ADDITIONAL ESTABLISHMENTS.

The statutory rules by which the Government have delegated powers to Heads of Departments and other authorities to create temporary posts are contained in Part V of the Tamil Nadu Services Manual, Volume II (1938 Edition). The powers delegated by the Government in regard to posts not covered by statutory rules are specified below except those relating to menials paid from contingencies, work-charged establishment and section-writers for which see Appendices 5, 11 and 14 respectively:-

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)

1. Forest Department--

Principal Chief Conservator.	(1) To sanction temporary establishments, subject to the following conditions:-
------------------------------	---

(i) the period for which a temporary post is created should not exceed one year; and

(ii) the pay fixed for any such post should not exceed Rs.200 a month.

NOTE:-- The Chief Conservator may, if he considers it expedient, accord his sanction to a temporary establishment in a particular district

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)
1.	Forest Department-cont.	
	subject to a maximum limit to the monthly expenditure that may be incurred, and leave it to the Conservator to make such alterations as he may from time to time consider necessary in the scale of the establishment.	
		(2) To sanction the employment of one additional Junior Assistant in a Range Office, when the number of offences received in the previous year exceeds 500 and one additional Junior Assistant for the District Forest Office, when the number of offences exceeds 2,500 and two additional Junior Assistants, if it exceeds 5,000.
2.	Commissioner of Revenue Administration.	
		(1) To sanction the permanent or temporary revision of village establishments employed under the provisions of the Tamil Nadu Proprietary Estates Villages Service Act, 1894 (Tamil Nadu Act II of 1894).
		(2) To sanction the permanent revision of, or temporary

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
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(1)	(2)	(3)
-----	-----	-----

2.	Commissioner of Revenue Administration-cont.	
----	--	--

additions to, village establishments in ryotwari tracts, subject to the following conditions:-

- (a) the standard scale laid down for these establishments should be strictly followed, and any proposal to exceed this scale should be submitted for the orders of the Government;
- (b) no individual scheme costing more than Rs.10,000 a year should be sanctioned; and
- (c) all increases of establishment sanctioned under this delegation should be reported annually to the Government.

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)
2.	Commissioner of Revenue Adminis- tration-cont.	<p>(3) To sanction the permanent or temporary reduction of village establishment in ryotwari villages, subject to the condition that no class or grade of village officers or menials is abolished.</p> <p>(4) To sanction the employment of Minor Irrigation Overseers, lascars and office assistants required for the Rural Water Supply Works under the Local Development Works Programme. Programme.</p> <p>(5) To sanction the employment of minor irrigation and Ministerial staff and mechanics required for work connected with Rural Water-Supply Scheme.</p>
3.	Public Health Department-- Director of Medical and Rural Health Services.	To sanction all temporary establishments for plague duty, subject to the condition that the pay of the staff conforms to the scale, if any, fixed by the Government.

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)
4.	Fisheries Department--	

Director of Fisheries. (1) To sanction the creation of a temporary post of Inspector of Fisheries for a period of 3 months in a year to be appointed during the period of departmental fishing season in the Poondi Reservoir.

NOTE:-- The post should be retrenched immediately when the departmental fishing is stopped.

(2) To sanction the creation of the following temporary posts immediately after a decision to hold a pearl fishery is taken by him and for continuance of the staff throughout the period of operation and for a month after the close of the fishery:-

1. One Assistant in the Central Office, Madras;

2. One Assistant and one Typist in the Office of the Assistant Director of Fisheries, Tuticorin.

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)

4. Fisheries Department--

Director of
Fisheries. Cont..

NOTE.--The Director of Fisheries should ensure that, as far as possible, the employment of the staff is not resorted to earlier than about a month from the proposed date of commencement of the operations.

5. Industries and Commerce Department--

Director of
Industries
and Commerce.

To sanction the employment for three months at a time in a year the following staff for each of the departmental seasonal branch depots at Courtallam, Kodaikanal and Coonoor:--

- (1) One Manager, Grade II.
- (2) Two Salesmen, Grade II.
- (3) One Packer.

6. Treasuries and Accounts Department--

Director of
Treasuries
and Accounts.

To sanction the creation of temporary posts of one Junior Assistant and one last grade Government servant whenever required to accompany the Treasury Officer during sub-treasury inspection.

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)
7.	Highways and Rural Works Department-- Chief Engineer.	To sanction the employment of Minor Irrigation Overseers, Lascars and office assistants required for Rural WaterSupply Works under the Local Development Works Programme and Ministerial staff and Mechanics required for work connected with Rural Water Supply Scheme.
8.	Co-operation Department-- Registrar of Co-operative Societies.	To sanction and appoint the following teaching and administrative staff required for training the candidates selected by the Tamil Nadu Public Service Commission for appointment in the Co-operation Department at each of the Co-operataive Training Colleges, Tamil Nadu for a period not exceeding ten months.
		(1) Teaching staff: Two Deputy Registrars of Co-operative Societies to work as Lecturers for every class of 40-50 trainees.

APPENDIX-4 Cont.

S. No.	Department and the authority to which power is delegated.	Extent of Powers
(1)	(2)	(3)
8.	Co-operation Department--	
	Registrar of Co-operative Societies. Cont..	<p>(ii) Administrative Staff:</p> <p>(a) A minimum staff of two Senior Inspectors of Co-operative Societies, One Steno-Typist and two Office Assistants for Administrative work.</p> <p>(b) One Additional Senior Inspector of Co-operative Societies for each additional section of 50, if the number of classes in which the trainees are divided exceeds two.</p>

APPENDIX 5.

(See Chapter VI, Article 93.)

SPECIAL RULES, RESTRICTIONS ETC., REGARDING PARTICULAR ITEMS OF CONTINGENT EXPENDITURE.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)	(2)	(3)
-----	-----	-----

1	Agriculture-- Experimental cultivation.	The Director of Agriculture may incur or sanction expenditure on experimental cultivation to the extent indicated below:--
---	---	--

(i) *Purchase of deadstock including machinery and tools for use at the Research Stations, including the Central Farm.*-- The cost of any one article or any number of articles of the same kind bought at the same time should not exceed Rs.5,000 for articles manufactured in India or Rs. 2,000 for articles not manufactured in India (See also Article 123).

(ii) *Hire of agricultural machinery.*-- The maximum limit is Rs.300 a month.

(iii) *Purchase of land.*-- No land should be bought without the Government's special sanction (See item 28).

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)	(2)	(3)
-----	-----	-----

1	Agriculture-- Experimental cultivation--cont.	
---	---	--

- (iv) Award of compensation to ryots for loss of produce occasioned by trial plots opened in their lands for testing the performance of new strains of seeds.-- The maximum limit is Rs.250 in each case.
- (v) Purchase of Cotton Produce from Scattered Block Trial plots.-- The maximum limit is Rs.3,000 per annum.
- (vi) Free supply of seeds and chemicals.-- The free supply should be restricted to bona fide poor ryots in the State and the cost should not exceed Rs.200 at a time for each district and in respect of each of the articles, namely, seeds and chemicals.
- (vii)(a) Supply of seeds, plants, seedlings, cuttings, etc., free of cost to other States in India for non-experimental purposes.-- May order free supply upto Rs.20 in each case, subject to an aggregate amount of Rs.2,000 in a year.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)	(2)	(3)
1	Agriculture-- Experimental cultivation--cont.	(b) Supply of Seeds, Plants, Seedlings, cuttings, etc. free of cost to other States and Government of India Institutions for experimental purposes.

May order free supply upto an amount of Rs.2000/- in a year.

NOTE.-- The Director of Agriculture may also sanction the sale of animals of any kind, including poultry, pigs and sheep without limit.

(viii) Sale of pesticides and fungicides.-- May incur expenditure upto Rs.1,00,000 per annum separately for food and non-food crops only in cases of emergencies like outbreak of pests and epidemics.

2	Agricultural Demonstration, propaganda, teaching, marketing, engineering, etc.	The Director of Agriculture may incur expenditure on demonstration, propaganda, teaching, marketing, etc., for the purchase of deadstock and stores for the offices of the Agriculture Department other than Research Stations under their control to the extent indicated below:--
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APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

- | (1) | (2) | (3) |
|---|---|---|
| 2 | Agricultural Demonstration, propaganda, teaching, marketing, engineering, etc. Cont.. | The cost of any one article or any number of articles bought at the same time should not exceed Rs.5,000 for articles manufactured in India or Rs.2,000 for articles not manufactured in India. |
| <p>In regard to the issue of pesticides and insecticides at half cost price to ryots, the Director of Agriculture may incur expenditure upto Rs.1,00,000 per annum separately for food and non-food crops only in cases of emergencies like out-break of pests and epidemics.</p> | | |
| 3 | Allowance to a juror or an assessor. | For payment to a Government servant, see the Tamil Nadu Travelling Allowance Rules, and for payment to others, see the Criminal Rules of Practice, 1931. A payment made by a Court should be supported by a certificate attached to the contingent bill that it is in accordance with the scales and conditions prescribed in the Criminal Rules of Practice, 1931. |
| 4 | Apparatus, instruments, Chemicals, machinery and the like. | All Heads of Departments shall exercise full power in regard to purchase of apparatus, instruments, Chemicals, machinery and equipments (includ- |

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)	(2)	(3)
4	Apparatus, instruments, Chemicals, machinery and the like--cont	ing spare parts and accessories) and repairs thereto subject to budget provision.

NOTE.-- The Director of Medical Education/Director of Medical and Rural Health Services Director of Public Health and Preventive Medicine shall exercise full powers in regard to servicing of boyles apparatus, lifts, cold storage appliances and refrigerators and in regard to passing orders to enter into service agreements.

The Director of Employment and Training shall incur expenditure to procure second hand condemned/unserviceable items, etc. required for the trades of Mechanic (Motor Vehicles), Mechanic (Tractor) and Mechanic (Instrument) from other Departments/Corporations for a sum not exceeding Rs.5,000 per annum for each Industrial Training Institute subject to budget provision.

All Heads of Departments including Collectors shall exercise full powers in regard to the procurement of Bradma accessories required for Bradma Machine subject to Budget provision.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)

(2)

(3)

4 Apparatus, instruments, Chemicals, machinery and the like. Cont..

The Director of Technical Education is empowered to permit the principals of Technical Institutions under his control to make advance payment to the firms upto a limit of Rs.10,000/- at a time in respect of service contracts with the suppliers of equipments procured in Technical Institutions.

The Director of Technical Education is empowered to sanction recurring expenditure on the maintenance of equipments in the Technical Education institutions under his control upto a limit of Rs.10,000/- at a time for each Government Technical Institution subject to the condition that the expenditure for each year should be limited to the provision made in the Budget Estimate for each year for the maintenance and equipments.

5 Batta, travel-
ling allowance,
etc., payable
to witnesses,
prisoners,
students, etc.

(a) Approved For the payment of Schools and batta, travelling
Vigilance allowance and
Institutions pocket money, see
Pupils and the rules issued
inmates. under the Tamil
Nadu. Children

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
5 Batta, travelling allowance, etc., payable to witnesses, prisoners, students, etc., Cont..	Act, 1920 (Tamil Nadu Act IV of 1920), The Suppression of Immoral Traffic in Women and Girls' Act, 1956, (Central Act 104 of 1956) and the Tamil Nadu Suppression of Immoral Traffic Act, 1930 (Tamil Nadu Act V of 1930).	<p>(b) Criminal Lunatics. See the Tamil Nadu Mental Hospital Code.</p> <p>(c) Persons taken into custody under the Abkari Act, 1886 (Tamil Nadu Act I of 1886), and acquitted or released. See the Tamil Nadu Excise Manual, Volume I.</p> <p>(d) Prisoners acquitted or discharged. See the Criminal Rules of Practice, 1931. A certificate should be attached to the bill on which the expenditure is recouped that the amount claimed is in accordance with the scales prescribed in the rules which should be quoted.</p>

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
5	Batta, travelling allowance, payable to witnesses, prisoners, students, etc., Cont..	(e) Prisoners during confinement and on release. For payment of batta, travelling allowance and gratuity, see the Tamil Nadu Prison and Reformatory Manual.
		(f) Prisoners under trial who are in the custody of the Madras City Police.
		Batta to under trial prisoner shall be paid at the following rates--
		Mufasal. Madras City.
		Rs. Rs.
	1. Ordinary under trial prisoners	2.50 3.00
	2. Special under trial prisoners.	3.00 3.50
	(g) Ryots engaged for conversing with Assistant Collectors at a language examination.	The Chairman, the Tamil Nadu Public Service Commission, may sanction the payment of batta and conveyance charges at Rs.10 (Rupees ten only) a day to each ryot, or any other person engaged for conversation with the Examiners.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
5 Batta, travelling allowance, etc., payable to witnesses, prisoners, students, etc--cont.	(h) Students.	When the students are taken out on an excursion class, expenditure on conveyance, etc., may be incurred as shown below :-
	(1) Adi Dravidar Welfare Schools in Madras City.	The Director of Adi-Dravidar and Tribal Welfare may incur expenditure not exceeding Rs.1,000 a year on excursion tours of pupils who do not pay school fees.
	(2) Government Nandanar Boys School, Chidambaram.	(i) The Director of Adi-Dravidar and Tribal Welfare may incur expenditure not exceeding Rs.1,000 a year on excursion tours of pupils, who do not pay school fees.
		(ii) Settlement Schools for Korava children in the Salem district--

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
5	Batta, travelling allowance, etc., payable to witnesses, prisoners, students, etc--cont.	The Director of Adi-Dravidar and Tribal Welfare may incur expenditure on uniform, travelling allowance etc., for Boys Scouts and Girl Guides - See item 45 (B).

(i) Witnesses (i) For payment in cases under the Tamil Nadu Akbari Act, 1886 (Tamil Nadu Act I of 1886), see the Tamil Nadu Excise Manual, Volume I.

(ii) In cases under the Workmen's Compensation Act, 1923 (India Act VIII of 1923), the Commissioner of Labour may pay batta to witnesses summoned by him on the scale laid down in rules 50(2), (3) and (4) of Chapter II of Part I of the Civil Rules of Practice.

(j) Probation (i) Probation Officers. Probation Officers in the Madras City, while escorting juveniles who are sent home to their parents or relatives under the orders of the Court, may be paid travelling allowance under the Tamil Nadu Travelling Allowance Rules for their journeys outside the Madras City.

(ii) The expenses incurred on the juveniles by the Probation Officers in the City and in the mufassal during such escorts as mentioned in clause (i) above, may be met from the contingencies.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
5 Batta, travelling allowance, etc., payable to witnesses, prisoners, students, etc--cont.	(k) Fisheries Department payment to merchants.	The Director of Fisheries, Madras may incur an expenditure not exceeding Rs.100 towards the honoraria and travelling allowance to the merchants engaged for test valuation of the pear contents of the sample oysters before taking up the pearl fishery operations.
6. Bicycles.	The Heads of Departments may accord sanction for the initial supply of bicycles for the offices under their control and for the purchase of new bicycles in the place of condemned ones and for expenditure on repairs. The initial purchase of bicycles will, however, be subject to the scale, if any, fixed by the Government for each office.	

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

7. Boats (including motor boats, fire floats and launches).

(1) Construction or purchase requires the sanction of the Government.

(2) Repairs may be sanctioned by-

(i) the Revenue Administration Department or the Inspector - General of Police when the expenditure in any one year exceeds 5 per cent of the book value of the boat..

(ii) the Director of Fisheries upto an annual limit of 10 per cent of the book value or Rs.10,000 at a time.

(3) Repairs or renewals of boats may be sanctioned by the Principal Chief Conservator of Forests upto a limit of Rs.5,000 in each case.

A. Official priced Publications.--

8. Books and maps and periodicals.
1. The rules in accordance with which Government Servants should obtain, when necessary, priced Publications of this Government or the Central Government or any other State Governments are contained in the Tamil Nadu Printing Manual. The same manual contains also the rules regarding the supply of priced Publications of the Government to other Governments, local bodies, etc.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8. Books and maps and periodicals --cont.	2. The Heads of Departments may exercise full powers regarding purchase of official priced publications and for the supply of such publications to the very important persons.	
		3. Any Head of a Department may obtain, if really necessary, copies of the Administration Reports and the like issued by the corresponding departments of other State Governments on an exchange basis or, if the department of the other Government does not agree to exchange, on payment.
		4. The Registrar of High Court, Tamil Nadu may obtain copies of the rules and orders of other High Courts free of cost in exchange for the rules and orders of the Tamil Nadu High Court.
		5. Official books and maps and periodicals published in the United Kingdom should be obtained, when necessary, through the High Commissioner for India. The requisition should show the head of account to which the cost should be debited. The Government

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

8. Books and maps
and periodicals
--cont.

will obtain from the High Commissioner for India any Parliamentary papers of the United Kingdom that they require.

6. The powers delegated to subordinate authorities to buy priced books and maps and periodicals of Governments other than the Government of Tamil Nadu are the same as those delegated to them to buy Non-Government publications and are subject to the same conditions--See Section (B) below.

7. The Revenue Administration Department may sanction the purchase, free of cost, of all classes of Government priced publications required for its own use or for its subordinate officers without any restrictions.

(NOTE.-- For the purpose of this rule, all recurring publications should be treated as periodicals).

APPENDIX 5-Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

8. Books and maps B. Non-Government Publications.--
and periodicals (1) Books and maps.

--cont.

I. The Heads of Departments may exercise full powers for the purchase of books and maps for official use. Before according sanction in any case, they should satisfy themselves that the book is clearly necessary for the discharge of official duties. This condition does not, however, apply to purchase of books and maps by the Director of School Education, Director of Collegiate Education or for the Connemora Public Library, the Museum Library, the High Court Library, the Secretariat Library, the Library of the Legislature, the Library of the Finance Department or the Library attached to the Police Training College, Madras or the Library attached to the Office of the Commissioner for Hindu Religious and Charitable Endowments (Administration) Department, Tamil Nadu.

II. No authority other than the Revenue Administration Department, may except with the previous approval of the Government, sanction the supply of any private publication to a whole

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8. Books and maps and periodicals --cont.	(1) Books--cont.	class of Government Servants. The Chief Engineer, Public Works Department (General) may, however, sanction the purchase of the British Engineering Standard Association's specifications for the use of all those of his subordinates who need them.
	III. Books and maps published in India should be bought in India. The Heads of Departments should make their own arrangements to procure foreign publications.	
	IV. To prevent delay and mistake in the supply of books and maps; the indenting authority should prepare every indent correctly in the form prescribed for the purpose in the Tamil Nadu Stationery Manual or furnish accurately in the indent all the details required for completing that form.	
	V. Payment for books and maps received from abroad should be made through the Accountant General, within a month of the receipt of	

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

8. Books and maps and periodicals --cont.

(1) Books--cont.

the invoice, of the market rate of exchange prevailing on the date of payment.

VI. The Director of Social Defence may sanction expenditure on the purchase of text books to the pupils for educational classes in each institution as shown below:-

	Annual limit. Rs.
1. Government Approved School with High School section.	3,000
2. Government Approved Schools/Government Vigilance Institutions with Elementary sections.	1,500
3. Government Reception Home.	200

(2) Periodicals and newspapers.

I. (a) *Periodicals*.-- Subject to the general rules contained in Article 93. a head of a department may incur expenditure on purchase of periodicals without limit, subject to budget provision.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

8. Books and maps and periodicals

(b) Newspapers.-- The Secretaries to Government and the Commissioners who are appointed in lieu of Members of the erstwhile Board of Revenue may purchase any five of the following news papers:

1. The Hindu
2. The Indian Express..
3. The Financial Express.
4. The Economic Times.
5. Dinamani.
6. Daily Thanthi (Dinathanthi).
7. Namathu M.G.R.
8. Dinamalar.
9. Makkalkural.
10. News Today.
11. Times of India.
12. Malai Murasu.

The Secretaries to Government may decide to which of the officers in their departments these newspapers should be supplied and whether in their offices or residences for purposes of news scrutiny and follow up.

The other officers, viz., Heads of Departments, Collectors, Superintendents of Police and Deputy

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

8. Books and maps and periodicals --cont.	(2) Periodicals and newspapers. --cont.	
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Inspector- General of Police having independent offices may purchase any four of the above newspapers.

Joint Secretaries to Government and Additional Secretaries to Government may purchase any two of the newspapers mentioned above.

The above authorisations are only the enabling permission and it does not mean that each of these papers has necessarily to be bought by each of the eligible officers. The used papers are to be returned to the office as usual for disposal as waste paper.

NOTE 1:—The Director of Backward Classes may sanction expenditure not exceeding Rs. 4000 per annum towards the purchase of Library Books, magazines and periodicals for the library attached to the Special Training Institute (Backward Classes, Madras subject to Budget provision.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8. Books and maps and periodicals --cont.	(2) Periodicals and newspapers.	--cont.

NOTE 2:-- The Ministers and Presiding Officers of the Legislature are supplied newspapers without any restriction on the nature or cost.

II. A Head of Department should (except when he orders foreign periodicals through the authorized Government agent for the purpose) send direct to the publishers his indents for the periodicals and newspapers required for himself and his Subordinates, instructing the publishers to send the bills also directly to him. When he receives the bills, he should check them carefully with reference to his indents and also satisfy himself that the periodicals and newspapers have actually been received by the Government Servants to whom the publishers were requested to send them.

III. The authorities empowered to sanction the purchase of newspapers and periodicals required for the use of

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8. Books and maps and periodicals --cont.	(2) Periodicals and newspapers. --cont.	their own offices and officers subordinate to them may make advance payments of subscription to the newspapers and other periodicals supplied to them, monthly or quarterly at their discretion. The advance payment of subscription for periods not exceeding one year is, however, permitted in cases where the suppliers insist on the payment of advance on annual basis.
9. Cinchona-Experiments.	deleted	
10. Clothing and liveries (including warm-clothing).	(i) Each of the following departments may make its own arrangements for the supply of clothing to Government servants of the department in accordance with the scales and conditions laid down by the Government from time to time (see the departmental manuals)--	

NOTE.--The Police Department may make its own arrangement also for the purchase of the articles of extra issue clothings required by the armed police battalions on border duty at the scales approved by the Government of India.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Clothing and liveries (including warm-clothing) Cont.	<p>Excise and Forest Departments (for supply to executive staff only).</p> <p>Jail Department.</p> <p>Police Department.</p> <p>Port Department.</p> <p>Fire Service Department.</p> <p>Motor Vehicles Maintenance Organization.</p> <p>Department of Social Defence.</p> <p>Animal Husbandry Department (the staff of the Institute of Veterinary Preventive Medicine, Ranipet only).</p> <p>Dairy Development Department.</p> <p>(i) Any other department that requires clothing for subordinates in last grade service should obtain it by indent on the Assistant Director of Stationery, who will see that the supply is in accordance with the rules and scales laid down in the TamilNadu Stationery Manual.</p>

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

10. Clothing and liveries (including warm-clothing)--cont.

(ii) Each indent on the Stationery office or a departmental store should show the date of last supply and be supported by a certificate that it is in accordance with the scale prescribed by the Government.

(iii) An indent on a departmental store should not be complied with until the Chief Controlling Officer of the department has passed it.

(iv) The head of an office may arrange departmentally for the supply of cross belts and badges to daffadars and peons at the rate of one for each post, when the belts and badges are not supplied as part of a livery. Gold-laced cross belts should be supplied only to daffadars, and ordinary cloth cross belts to peons. The belts should not be replaced at Government expense more often than once in four years for a daffadar's belt and once in two years for a peon's belt. If it is found necessary to replace

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10 Clothing and liveries (including warm-clothing) Cont.	a belt after a shorter interval owing to careless usage or any other cause that could have been avoided or to replace a badge for a similar reason, the cost should be recovered from the subordinate concerned. A contingent bill on which any charges for belts or badges or drawn should show the date and other particulars of the last supply.	
		(v) The Director of Animal Husbandry may sanction after previous consultation with the Director of Stationery and Printing, the supply of warm-clothing to entitled menials in the Animal Husbandry Department who are permanently stationed in the hill tracts or are required to tour occasionally in those tracts provided that the Government have already sanctioned such supply to all the menials of the same class in the department in the locality concerned and that the scale of clothing and the period of wear and tear already fixed by Government for such class

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10 Clothing and liveries (including warm-clothing) Cont.	of menials in such localities are not altered. All doubtful cases should be referred to the Government for orders.	
	(vi) The Resident Commissioner, Tamil Nadu House, New Delhi is delegated with the following financial powers:	
	(1) To sanction warm clothing grant of Rs.500 each to the Supervisory, Clerical staff and members of the House of Tamil Culture, Tamil Nadu House, New Delhi and for himself once in two Calendar years".	
	(2) To supply winter and summer uniform to maintenance staff in Tamil Nadu House, New Delhi once in two calendar years.	
11. Conveyance Charges-- (A) Gazetted Officers-- Madras City and Mufassal.	(i) Secretaries to Government in respect of Gazetted Officers of the Secretariat and Heads of Department's in respect of Gazetted Officers working under them may sanction the payment of actual conveyance charges to Gazetted Officers in Madras City and in Mufassal, whenever they are required to undertake journeys on official business within their headquarters, subject to the following conditions :-	

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

11. **Conveyance Charges--**
(A) Gazetted Officers--
Madras City and Mufassal.
 Cont.
- (a) Only non-executive Gazetted Officers other than touring officers and the Heads of Departments shall be allowed actual conveyance charges.

(b) Actual conveyance charges shall be allowed for the journeys undertaken in connection with all official business in the city and mufassal under the orders of the competent authority, only from office to the place of duty and back to office and not to the residence of officers either from office or from place of duty, and

(c) The conveyance charges shall be allowed only when the staff cars are not available and where no travelling allowance is admissible.

(d) Member Secretary, State Planning Commission is permitted to incur an expenditure of not exceeding Rs. 2,000 (Rupees Two thousand only) at a time for the purpose of engaging Government Authorised Tourist Taxis, when V.I.Ps. from Government of India and other State Governments, etc., visit the State of Tamil Nadu, in connection with the matters relating to the State Planning Commission and the Government in Planning and Development Department, but restricting the expenditure towards conveyance charges to such of those V.I.Ps. whose expenditure is not met at Government level and who are not treated as State Guests.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
11.	Conveyance Charges-- (A) Gazetted Officers-- Madras City and Mufassal.	(ii) The District Collectors are empowered to incur expenditure below Rs.200 towards the hiring of Taxis placed at the disposal of the Judges of the High Court, Madras when they go for inspection of District and Subordinate Courts. The expenditure of Rs.200 and above shall be sanctioned by the Registrar, High Court, Madras. The District Collectors and the Registrar, High Court, Madras shall obtain before sanctioning the Taxi charges a Certificate from the Personal Assistant to the judge concerned that the mileage has not been claimed in the Travelling Allowance bill of the judge for the distance covered by Taxis.
	(B) Other Government servants:	When a non-gazetted or last grade Government servant is sent on duty to a place at some distance from his office, or is summoned to his office by a special order of a gazetted Government servant outside the ordinary hours of duty, the head of the office may order that the expenditure involved be debited to the contingencies of the office, provided--
		(a) that the head of the office certified that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
11. Conveyance Charges--cont. (B) Other Government servants--cont.	(b)	that the Government servant is not entitled to draw any travelling allowance for the journey, is not granted any compensatory leave, and does not and@@ will not receive any special remuneration for the performance of the duty that necessitated the journey.
	(c)	that the Government servant is not in receipt of a monthly conveyance allowance.
12 Denotified Tribes Settlements.	The	Director of Backward Classes and Minorities Welfare may sanction or incur expenditure on the following objects:-
	Object.	Limit of expenditure.
	All Settlements--	
	(a) Arboriculture gardening.	Rs. 300 at any one time.
	(b) Petty items such as filter, fire bucket, repairs to carts and repairs to	Rs. 200 a year for each settlement.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
12	Denotified Tribes Settlement--cont.	(c) Medical contingencies (Other than pay and allowances of medical officers and their subordinates). (b) Celebration of health week. (c) Maintenance destitute woman.
		Full powers. Rs. 100 a year for each settlement. The maximum expenditure that may be incurred on each destitute woman is Rs. 25 a month.

The actual amount to be incurred in each case should be fixed with reference to the dependent

- (f) Purchase, repair and replacement of apparatus, appliances, books, slates, etc., for the use of pupils. Rs. 1,000 in a year for each school.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13 Diet and road money-- ^s	(A) Prosecutors and witness attending criminal courts.	For payments to be made to Government servants, see the Tamil Nadu Travelling allowance Rules, and for payments to be made to others, see the Criminal Rules of Practice, 1931.
		(See also subsidiary rule 19 (IV) under Treasury Rule 16.)
	(B) Poor accused persons attending Criminal Courts in connexion with appeals against their acquittal.	See the Criminal Rules of Practice, 1931.
	(C) Witnesses in Civil Courts.	See the Civil Rules of Practice.
14 Electric-bulb and lamp charges.		The purchase of electric-bulbs required for non-residential buildings should be made by the department occupying the building and the expenditure therefor should be debited to the budget of the department occupying the building. With a view to avoid inconvenience to several offices and to centralize the procurement of lamps in an economical and efficient manner, the supply and stock of lamps will be made by the Electrical Engineer in respect of the installations under his control. The lamps will be

APPENDIX 5-Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
14	Electric-bulb and lamp charges. Cont.	handed over to the departments as and when demanded and the cost debited to the Budget of the respective departments.

NOTE:-- This procedure will not apply to Government Houses at Guindy and Ootacaamund and the Legislators' Hostel. In the case of these buildings, the Electrical Engineer will himself prepare the indents and supply the bulbs debiting the cost thereof to the Public Works Department Budget.

14.(a)	Local Purchase of electric bulbs.	Director of Agriculture No limit (subject to Budget provision).
14(b)	Current consumption charges.	Director of Agriculture May sanction the actual expenditure.
15.	Elephant charges	The purchase of elephants requires the sanction of the Government.

The rules in Chapter VII apply to the purchase of harness for elephants.

16	Eviction Charge	A Government servant who orders an eviction in accordance with the terms of the Tamil Nadu Land Encroachment Act, 1905 (Tamil Nadu Act III of 1905), is competent to sanction any expenditure incidental to the eviction, e.g., the cost of removing things forfeited or of feeding an encroacher who is committed to custody.
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APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

- | | |
|--------------------------|--|
| 17. Examination Charges. | The Director of Social Defence may sanction annually a remuneration of Rs.50 to a master tailor for conducting the examination of the tailoring classes in the Government Approved Schools and Vigilance Institutions. |
|--------------------------|--|

The Director of Technical Education, Madras, may sanction remuneration to the staff of the Central Polytechnic, Madras and also to the Headquarters staff in connection with the conduct of outside examinations like the City and Guilds of London Institute Examinations subject to the condition that the expenditure does not exceed the receipts as per the *pro forma* account maintained for the purpose.

- | | |
|--|---|
| 18 Feeding Charges Police Constables, etc. | The Inspector General of Police is authorised to sanction the feeding of the Tamil Nadu Special Police Companies posted temporarily for duties to mofussal stations outside head quarters and post head quarters and also to sanction the feeding of the subordinate Police staff when they are drafted for bandobust duty for the maintenance of Law and order in disturbed localities and in connection with large festivals, tours of the Governor and high personages and election to Legislature and local bodies at the following rates:- |
|--|---|

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Feeding Charges Police Constables, etc. Cont.	

1. Inspectors, Deputy Inspectors, Sub-Inspectors and Asst. Sub-Inspectors in local Police, armed reserve and Tamil Nadu Special Police Battalions. Rs. 6 per head per day.
2. Head constables, Police Constables-Grade.I and Police Constables-Gr.II in local Police and Armed Reserve.
 - (i) Rs.4.50 per head per day if feeding is not arranged through contractors.
 - (ii) When feeding is arranged through contractors, the feeding charges should be limited to the actual cost subject to the maximum of Rs.4.50.
3. Havildars/Naiks/Lance Naiks/Police constables Grade.II in Tamil Nadu State Police Battalions.
 - (i) Rs.60/-per month both in City and mofussal.
 - (ii) When they are not provided with free feeding from company mess, Rs.4.50 per day as hostel feeding charges.

(ii) The sanction of feeding charges to policemen is subject to the following conditions:-

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Feeding Charges Police Constables, etc. Cont.	

(a) The Police Subordinate staff will not be allowed any Daily allowance for the days for which Bandobust allowance is drawn. The staff are, however, eligible for bandobust allowance even in cases where the journey would not involve payment of daily allowance.

(b) that not more than two meals and one tiffin should be supplied to each man per day; and

(c) that no daily allowance is given to the men for any day on which they are given more than one meal at Government expenses.

NOTE.- Policemen employed on bandobust duty will, however, be allowed a tea per day in addition to two meals and a tiffin when they are mobilized for more than 24 hours.

(iii) Certificate in the following form should be furnished in the contingent bill in which the feeding charges are drawn:-

(a) Certified that no daily allowance has been drawn for the men for the days on which they were given more than one meal at Government expense.

(b) Certified that the feeding charges in each case are sanctioned in conformity with the conditions prescribed by the Government.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

19 Freight chares.	The sanction of a competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges, also provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.
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The following procedure should be observed in regard to the payment and adjustment of freight charges on imported stores:-

- (i) If any freight is payable in India on store consigned by the India Store Department, London, the State Port Officer in Madras City or the Port Officer concerned in the mufassal should forward the bill to the Accountant-General through the steamer agents for adjustment.

APPENDIX 5-Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)

(2)

(3)

19 Freight chares.
Cont.

(ii) If any freight is payable in Madras City on stores not consigned by the India Store Department, London, the State Port Officer should forward the bill to the departmental authority concerned for payment. If any freight is payable on such stores at a mufassal port, the steamer agents should submit the bill direct to the departmental authority concerned for payment.

(iii) A bill for freight payable by the Government should invariably be supported by the receipted bill of lading or original tonnage statement, as the case may be.

(iv) After sanction of 90% of the estimated expenditure on road transport of chemical fertilisers less 2% per M.T. towards loading and unloading by the Collectors, the Director of Agriculture may sanction the balance of 10% i.e., the balance of the actual charges.

(v) The Director of Agriculture may sanction payment of transport charges on account of interdistrict movement of chemical fertilizers without monetary limit

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

I. General Powers

20	Furniture (including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments office scales and portable traffic umbrellas)	Subject to the general rules regarding the purchase of stores in chapter VII, Heads of Departments may sanction expenditure on the purchase and repair of furniture upto Rs. 10,000 per annum. The limit refers to the cost of articles purchased in a year whether for one office or a number of offices.
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NOTE:- In the matter of purchase of furniture, etc., by the Chairman, Tamil Nadu Public Service Commission, the limit laid down for the head of a department shall not apply as Regulation 14(1) of the Tamil Nadu Public Service Commission Regulations imposes no limit on the amount of contingent expenditure to be incurred by the Chairman.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

20 Furniture

(including record racks, coir and rattanmats, blinds, tablecloths, clocks, and time pieces, fire fighting equipments office scales and portable traffice. umbrellas. Cont.

II. Special Powers.

Authority	Extent of powers
1. Director of Medical Education	For the supply of the following ing

II. Special Powers.

Authority	Extent of powers
Director of Medical and Rural Health Services.	articles of furniture and crockery for use of each of the members of the nursing staff attached to Government Medical Institutions in Madras City and in the mufassal subject to the monetary limit of Rs. 1,000 per member.

Furniture-

(i) Iron adult cot with sheet mattress.	One.
(ii) Wooden students chair (armless and bug proof).	One.
(iii) Wooden soiled line box	One.
(iv) Towel Stand	One.
(v) Almira	One.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)	(2)	(3)
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20	Furniture (including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments office scales and portable traffic umbrellas.) Cont.	
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Crockery-

(vi)	Stainless Steel Plate 10 inches inside diameter with 26 gauge metal (for serving rice).	One.
(vii)	Quarter plate 6 inches inside diameter with 26 gauge metal.	One.
(viii)	Stainless curry bowl	One.
(ix)	Stainless steel tumbler	One.

He may also sanction expenditure not exceeding Rs. 100 to be incurred at a time on tinning of brass vessels, repair and varnishing of furniture, etc., in the Nurses quarters attached to Government hospitals.

2. Director of Fire Service.	Rs.5,000 for the purchase of extension ladders.
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APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
20 Furniture (including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments office scales and portable traffic umbrellas.)-- Cont.		
		Authority Extent of Powers
		3. Commissioner To purchase of Archives record and Historical Research. planks up to Rs.2,000 per annum for the use in the Tamil Nadu Archives.
		4. Director of Treasuries and Accounts. To sanction expenditure for manufacture and supply of metal tokens by the P.W. Workshops and Stores to Treasuries and Sub - Treasuries upto a limit of Rs. 500 at a time.
		5. Director of Collegiate Education. To exercise full powers to sanction expenditure

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
20	Furniture (including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments office scales and portable traffic umbrellas.)-- Cont.	Authority. Extent of powers 5. Director of Collegiate Education. Cont. on the purchase and repairs to furniture belonging to Directorate and Government Institution under his / her Control subject to budget provision.

III. Powers for hire of office furniture, electric fans, heaters, coolers, clock and call bells.

Heads of Departments may sanction expenditure on hire of office furniture, electric fans, heaters, coolers, clocks and call bells up to an annual limit of Rs. 2,500/- (Rupees two thousand and five hundred only). The limit refers to the charge for each article or any number of articles hired in a year whether for one office or a number of offices. This power shall be exercised only under emergent circumstances.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

21. Games, Sports and Physical exercises--

(A) Government colleges and schools (including Arts, Law, Engineering, Teachers Training, Medical and Agricultural).	The Director of School Education, Director of Collegiate Education, Director of Technical Education, Director of Medical Education, Director Medical and Rural Health Services, Director of Animal Husbandary and the Director of Agriculture may incur expenditure to the extent necessary in connection with schools and colleges under their control on--
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(i) the provision and maintenance of games, courts and athletic fields, and

(ii) the provision of dressing and bath rooms in playgrounds.

The authorities mentioned below may exercise the powers indicated against each:

(1) Director of School Education.	(a) May incur expenditure upto a limit of Rs.500 a year in connection with demonstration of Physical Exercises.
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APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
21. Games Sports and Physical exercises Cont.		
(1) Director of School Education. Cont.	(b) May also incur expenditure in connection with the payment of membership fees to the School Games Federation of India.	
(2) Director of Medical Education.	May sanction an annual grants - in - aid not exceeding one-third of the amount of the subscriptions raised by the members of the recreation club attached to an institution under his control. The bill for each grant should show in detail how the amount was calculated.	
(3) Director of Animal Husbandry	May sanction an annual grants-in-aid, (i) to the Sports Club of the Madras Veterinary College not exceeding one-third of the amount of the subscription raised, or Rs. 300 whichever is less and (ii) to the Sports Club of the students of the Veterinary and Livestock Inspectors' Course at the Hosur Cattle Farm equal to	

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
21. Games, Sports and Physical exercises-Cont.		
(3) Director of Animal Husbandry Cont..		one-third of the amount collected from students, subject to a maximum of Rs. 200. The bill for each grant should indicate in detail how the amount was calculated.
(4) Director of Fisheries..		(1) May sanction every year a grants-in-aid for games not exceeding one-third of the games fees collected in each Fisheries Secondary School. (2) To sanction grants upto Rs. 200 per school subject to a limit of Rs. 600 per year.
(5) Principal Chief Conservator of Forest.		May incur every year an expenditure not exceeding Rs. 2,000 on games and sports of the trainees at the Madras State Forestry Training School at Vaigai Dam (Madurai District) as detailed below:- Rs. Sports meets .. 1,000 Sports materials.. <u>1,000</u> Total .. <u>2,000</u>

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)	(2)	(3)
21. Games Sports and Physical exercises- Cont.		

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras. The Inspector - General of prisons or the Director of Social Defence as the case may be, may incur Expenditure as follows:-

(i) Expenditure in the Borstal School at Pudukottai-

(a) not exceeding Rs. 1,000 a year on account of the purchase of games and sports materials for use of the inmates.

(b) not exceeding Rs. 500 a year in connection with the annual sports and prize distribution and

(c) not exceeding Rs.200 a year in connection with the District Inter - college and school sports.

(ii) Expenditure not exceeding Rs. 200 a year in each of the Junior Approved Schools at Thanjavur, Ranipet and Cuddalore and the Senior Approved Schools at Chengalput and Thattaparai in Tirunelveli district in connection with the District Inter- School Sports.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
21.	Games, Sports and physical exercises-Cont.	

- B) Borstal, Schools, (iii) Expenditure not Approved Schools, exceeding the annual Stri Sadana Train- limits specified below on ing Home and Shel- the purchase of games and ter, Madras Vigi- sports materials for the lance Home, Madras use of the pupils and on and the Government the annual prize Reception Homes, distribution in each of Madras. the following Senior and Cont. Junior Approved Schools:-

School	Limit for Games and Sports materials	Limit for prize distribution
(1)	(2)	(3)
Senior Approved Schools at Chingleput and Thattaparai in Tirunelveli District and the Junior Approved Schools at Thanjavur, Ranipet and Cuddalore	Rs. 1000/-	Rs. 500/-

(iv) Expenditure not exceeding Rs.200 a year in connection with the attendance at the District Scout Rally of the Scout troupes of the Borstal Schools at Pudukottai and the Approved Schools at Chingleput, Ranipet and Thanjavur.

(v) Expenditure not exceeding Rs.300 for each of the Approved Schools at Chingleput, Ranipet and Thanjavur for the supply of Scout uniform to pupils once in two years.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

21. Games, Sports' and physical exercises-Cont.

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras.	(vi)	Expenditure not exceeding Rs.500 a year in the Borstal School, Pudukottai on Scout camps and on the purchase of troupes equipment, etc., required in connection with the Scout movement.
Cont.		

(vii) Expenditure on the supply of ceremonial and working dress to band masters and band boys--

In the Borstal Schools, Pudukottai, and in the Government Approved Schools at Chingleput, Ranipet, Thanjavur and Tattaparai, two sets of working dress at a total cost of Rs. 200 every year and one set of ceremonial dress at a cost not exceeding Rs. 200 once in three years to the Band Master in each of the Schools, and two sets of uniforms once in two years for 15 inmates at Rs. 100 per set to the band boys of each of the institutions.

(viii) Expenditure not exceeding Rs.100 a year in the Borstal School and each approved school on cash prizes for the staff at the annual sports and games held in each school.

APPENDIX-5. Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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21. Games, Sports and physical exercises-Cont.

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras.
Cont.

(ix) Expenditure not exceeding Rs.200 a year for each of the Junior Approved Schools at Thanjavur, Ranipet and Cuddalore and the Senior Approved Schools at Chingleput and Tattaparai in Tirunelveli Kattabomman District towards Kattabomman Scout camps and troupe equipment.

(x) Expenditure not exceeding the limits for items specified below in Stri Sadana Training Home and Shelter and Vigilance Home, Madras.

	Rs.	
Games and sports materials	1,000	per annum
Annual day celebration and prize distribution for the two Homes.	500	"
Distribution of prizes to the staff of the two Homes.	200	"
Participation of inmates in district inter-school sports.	200	"
Supply of dress and equipment for girl guides.	500	once in two years.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)

(2)

(3)

21. Games, Sports and Physical exercises- Cont.

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government. Reception Homes, Madras. Cont.	(xi) Expenditure not exceeding the amounts specified below in respect of Girls' Approved Schools and Girls' Club, Madras:-	Rs.
Annual prize distribution ..	500 per annum	
Purchase of games and sports materials ..	1,000 "	
Participation in district inter-School Sports.	200 "	
Supply of uniform for pupils joining girl guides movement.	500 once in two years.	
Girl guides camp and purchase of troupe equipment	500 per annum	
Cash prizes for staff on the annual sports day.	100 "	

(xii) Expenditure not exceeding the amounts specified below in respect of Reception Homes and Boys club, Madras:-

Annual Prize distribution	500 per annum.
Cash prizes for staff on the annual sports day	100 per annum.

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc..
(1)	(2)	(3)
21.	Games, Sports and physical exercise-	Cont.
B)	Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras.	(xiii) Expenditure not exceeding Rs. 500 per annum for the purchase of games and sports materials for the use of the inmates of the Government Reception Homes for Boys' and Girls and Boys' Club, Madras.
	Cont.	
(xiv)	Expenditure not exceeding Rs. 200 per annum to enable the Girl Guides of the Stri Sadana, Madras, to attend Rally Camp, etc.	
(xv)	Expenditure for the payment of quota fee at the rate of twentyfive paise only per guide per year in respect of the girl guides of the Government Stri Sadana, Madras.	
(xvi)	The Director of Social Defence may sanction the expenditure on the purchase of games materials for use in the Government Special Home for Children of Repatriates, Mathur, upto Rs. 700 per annum.	
(xvii)	The Director of Social Defence may sanction expenditure not exceeding Rs. 4,200 per annum towards participation of pupils of Approved Schools in Inter School Athletic meets, tournaments, etc.	
(xviii)	The Direcotr of Social Defence Madras may sanction expenditure not exceeding Rs. 5,000 per annum towards the conduct of Inter-Approved Schools Sports and Games between the inmates of the Institutions under the control of the Director of Social Defence.	

APPENDIX-5 Cont..

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

21. Games, Sports and physical exercises- Cont.

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras. Cont.

(xix) The Director of Social Defence may sanction expenditure, not exceeding Rs. 900 every year towards the purchase of sports materials for for the three Government After Care Homes at Vellore, Athur and Madurai under his control at Rs. 300/each.

(C) Jails- The Inspector-General of Prisons may incur expenditure as follows:-

(i) Expenditure not exceeding Rs.500 per annum on the purchase of games and sports materials for the use of adolescents undergoing modified Borstal treatment in each of the Central Prisons:-

(ii) (a) Expenditure not exceeding Rs.800 a year for the conduct of sports in each of the Central Prisons.

(b) Expenditure not exceeding Rs.500 a year for conducting annual day celebration and sports and not exceeding Rs.500 a year for the purchase of sports materials for the State Prison for Women, Vellore.

(iii) Expenditure not exceeding Rs.5,000 a year for holding inter-jail sports.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
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(1)

(2)

(3)

21. Games, Sports and physical exercises- Cont.

B) Borstal, Schools, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Government Reception Homes, Madras.	(iv) Expenditure not exceeding Rs. 200 a year on the purchase of cup or medal to be awarded to the best shot among the executive warder staff.
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Cont.

(v) Expenditure not exceeding Rs.3,000 a year for the purchase of sports materials for the use of special class prisoners in the jails in the State.

(D) Adi Dravidar and Tribal Welfare Department.	The Director of Adi - Dravidar and Tribal Welfare may distribute the allotment to the Collectors.
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(E) Police Sports	(i) The Director - General of Police may allot to ranges and districts (including the City Police) in his discretion the amount provided in the budget each year for grants for Police Sports.
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(ii) The Director - General of Police may contribute annually a sum of Rs. 5,250 to the Central Fund to be controlled by the All-India Police Sports Control Board.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

21. Games, Sports and physical exercises- Cont.

(F) Fire Service Department.

The Director of Fire Services may sanction an initial grant of Rs.50 for each fire station newly built, for games and sports.

(G) Medical Department

The Director of Medical Education and Director of Medical and Rural Health services may sanction non-recurring expenditure not exceeding Rs. 2,000 (Rupees two thousand only) and Rs. 500 (Rupees Five hundred only) respectively towards the purchase of sports materials and radios towards the recreational facilities for the members of nursing staff attached to each of the Medical Institutions in the Madras City and in the mufassal whose sanctioned bed strength is 200 and above.

22. Gramophone records and needles, magic lantern slides and radio sets.

(i) The Inspector-General of Prisons may incur expenditure not exceeding a total amount of Rs. 200 a year for each jail, Borstal School on the

APPENDIX-5 Cont.

Serial number of item. (1)	- Description of the expenditure. (2)	Special rules, restrictions etc. (3)
22.	Gramophone records and needles, magic lantern slides and radio sets.—Cont.	purchase of magic lantern slides and gramophone records and needles. Within this limit he may also incur expenditure on licence fees and other sundry expenses in connection with radio sets installed in jails. In addition to this he may incur expenditure on necessary repairs to, and the replacement of component parts of the radio sets, when necessary, subject a limit of 150 for a radio set on each occasion for repair or renewal.
(ii)	The Director of Social Welfare, Madras may incur expenditure not exceeding Rs. 500 per annum on the purchase of gramophone records and needles and on other materials required for proaganda purposes in the city and mufassal.	
(iii)	The Director of Industries and Commerce may incur expenditure on payment of radio receiver licence fees at the rate in force every year in respect of radio sets maintained in the Industrial Training Institute/Centres under the control of the Industries Department and the hostels attached to them. The Director of Industries and Commerce may, however delegate the powers in this behalf to the Joint Director of Industries and commerce	

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
22. Gramophone records and needles, magic lantern slides and radio sets. Cont.	<p>(iv) The Director of Social Defence may incur expenditure not exceeding a total amount of Rs. 200 year for each Government Approved School the Stri Sadana Training Home and Shelter, the Vigilance Home and Government Reception Homes, Madras on the purchase of magic lantern slides and gramophone records and needles. Within this limit, the Director of Social Defence may also incur expenditure on licence fees and other sundry expenses in connection with radio sets installed in those institutions. In addition to this, the Director may incur expenditure on necessary repairs to, and the replacement of component parts of the radio sets when necessary subject to a limit of Rs. 75 for a radio set on each occasion for repair or renewal.</p> <p>(v) The Director of Fisheries may incur an expenditure up to a limit of Rs., 200 per year on the purchase of gramophone records and needles, magic lantern slides and radio sets.</p> <p>(vi) The Director of Animal Husbandry may incur expenditure not exceeding Rs. 200 (Rupees two hundred only) in each case for making cinema slides and also to incur necessary expenditure towards charge payable to cinema theatres to screen the slides of Animal Husbandry Department.</p>	

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital charges.

I. Allopathic Medicine.

(A) Medical Department	The Director of Medical and Rural Health Services Director of Medical Education may sanction expenditure towards the purchase of the "Non-diet articles" otherwise classified as "Other Hospital Necessaries" mentioned below for the Government Medical Institutions upto to Rs. 10,000 for each or a number of articles at a time.
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NON-DIET ARTICLES STOREABLE.

(i) Medicines, drugs, dressing, bedding and linen.

1. Ice
2. Kerosene Oil.
3. Matchbox
4. Sieves
5. Windows
6. Tape White
7. Bran
8. Cotton seeds
9. Quick lime (Chunam)
10. Safety pins
11. Sand River
12. Straw
13. Waste paper
14. Shaving of patients.
15. Comb

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
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(1)	(2)	(3)
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23. Hosital Charges- Cont.

I. Allopathic Medicine-Cont.

(A) Medical Department-Cont.

16. Metal polish
17. Battery cells
18. Chimneys.
19. Mullayes and munthayas
20. Robin blue
21. Pots earthen, covers and rings.
22. Mats.
23. Paint
24. Painting Brush
25. Stove pins.
26. Tar.
27. Bulbs for torch-light.
28. Khus khus tatties
29. Cotton for mattresses
30. Thread for ligature
31. Linseed powder
32. Coal and coke
33. Alum
34. Belt fastner
35. Cob web brush
36. Ladles coconut
37. Candles
38. Yellow grease
39. Honey
40. Turpentine
41. Heavy Engine oil
42. Linen marking ink
43. Fly papers
44. Safty Razor blades
45. Hen coups
46. Toilet powder

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
------------------------	---------------------------------	----------------------------------

(1)

(2)

(3)

23. Hospital Charges-Cont.

I. Allopathic Medicine-Cont.

(A) Medical Department-Cont.

- 47. Hurricane lanterns
- 48. Buckets
- 49. Groundnut cakes
- 50. Cigars
- 51. Keeths (cocount leaves plaited)
- 52. Varnish
- 53. Tinker's acid
- 54. Tooth brush
- 55. Checoy (soapnut powder)
- 56. Shoeing of bullocks.
- 57. Needles
- 58. Gingelly oil cakes
- 59. Hair clipping to patients
- 60. Fullers earth
- 61. Baskets
- 62. Brooms
- 63. Coconuts for scrubbers
- 64. Leaf umbrellas
- 65. Date mats
- 66. White washing brushes
- 67. Chatties
- 68. Goglets
- 69. Goglet covers
- 70. Water pots
- 71. Linseed oil
- 72. Beas wax.
- 73. Sand paper
- 74. Emery paper
- 75. Screws
- 76. Wire nails

APPENDIX-5 Cont.

Serial umber of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital Charges-Cont.

I. Allopathic Medicines-Cont.

(A) Medical

Department-Cont.

- 77. Putti
- 78. Glue
- 79. Glasso polish
- 80. Wire mesh
- 81. Twine
- 82. Toilet paper.
- 83. Gillette razor
blades
- 84. French polish
- 85. Galvanised wire guage
- 86. French Chalk
- 87. Soda ash
- 88. Bleaching powder
- 89. Country Washing soda
- 90. Incense
- 91. Soapnuts
- 92. Crystal soda, White.
- 93. Phenyle.

ii) Cataract Glasses. These glasses may be purchased to the extent necessary in hospitals where there is a special eye department for supply on discharge to patients who have undergone an operation, for cataract and are too poor to buy the glasses for themselves.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital Charges-Cont.

I. Allopathic Medicine-Cont.

(A) Medical Department-Cont.

- (iii) (a) Diet, railway fare, boat hire, etc., of patients in mental hospitals.- see the Tamil Nadu Mental Hospital Code.
- (b) Diet, etc., of patients in Government Hospitals.- See the Tamil Nadu Civil Medical Code.
- (c) Diet of patients sent for treatment to local fund hospitals by a Magistrate, Police Officer or Jail Superintendent.- The charges for feeding a patient sent for treatment in connection with a Police case should be debited to the contingencies of the Magistrate concerned. The charges for feeding a patient who is a sick prisoner or an accused person under remand in a jail should be debited to the contingencies of the jail.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital Charges-Cont.

I. Allopathic Medicine-Cont.

(A) Medical Department-Cont.

NOTE:- The cost of the medicines used for such patients should invariably be borne in full by the local body responsible for the hospital.

(iv) Indigent persons. Treatment in Government Hospitals and transfer to leprosy treatment centres.-See the Tamil Nadu Civil Medical Code.

(v) "Drugs and medicines-Drugs and Medicines can be purchased without monetary limit but subject to budget provision from the following:-

a) Medical stores Department.

b) Hindusthan Antibiotics Limited

c) Indian Drugs & Pharmaceuticals Limited.

d) Tamil Nadu Dadha Pharmaceuticals.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital Charges-Cont.

I. Allopathic Medicine-Cont.

(A) Medical Department-Cont.

In respect of purchase of drugs and medicines made through tenders from other firms, the Director of Medical Education/Director of Medical and Rural Health Services/Director of Public Health and Preventive Medicine shall incur expenditure upto Rs. 20,000/- on each occasion for each of the items.

- (vi) "Gauze cloth, bandage cloth and wash-well soap:- The Director of Medical Education/ Director of Medical and Rural Health Services / Director of Public Health and Preventive Medicine shall incur expenditure towards the purchase of gauze cloth, bandage cloth and wash-well soap upto Rs. 20,000 on each occasion for each of the items.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

23. Hospital Charges-Cont.

II. Integrated Medicine.

(B) Jail Department	The Inspector-General of Prisons is empowered to sanction upto a limit of Rs. 2,000 per month towards purchase of medicines for each prison and Borstal School.
(C) Local Fund Hospitals.	See rule (iii) (c) under "(A) Medical department" above.
(D) Police Department.	See item 37 (F) below:.
(E) Animal Husbandry Department.	The Director of Animal Husbandry may sanction the initial supply of medicines and drugs for a Veterinary Hospital or Veterinary Dispensary upto Rs. 2,000.
	The Director of Animal Husbandry is empowered to purchase biological products including Anti-Rabic vaccine upto Rs. 10,000 at a time subject to the availability of budget allotment.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
23.	Hospital Charges-Cont.	

II. Integrated Medicine- Cont.

- (F) Agriculture Department. The Director of Agriculture may incur expenditure for the purchase of first aid boxes and medicines for all the institutions under his control subject to the limit of Rs. 1,000 on each occasion.
- (G) Department of Social Defence. The Director of Social Defence may sanction expenditure for the purchase of medicines locally to the extent of Rs. 1,000 at a time for each Government Institution under the Department.
- (H) Technical Education Department. The Director of Technical Education may incur expenditure for the purchase of first aid boxes and medicines for all the institutions under his control subject to a limit of Rs. 1,000 at a time.
- (I) Labour Department. The Commissioner of Labour may incur expenditure for the purchase of chemicals and Medicines required by the Medical Officers, under his control, subject to a limit of Rs. 5,000/- at a time.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
23.	Hospital Charges-Cont.	

II. Integrated Medicine- Cont.

(J) Inspector of Factories	The Chief Inspector of factories may incur expenditure for the purchase of Chemicals and Medicines required by the Medical Officers under his control subject to a limit of Rs.5,000/- at a time.
24. Hostel charges.-	The Director of Medical Education may incur expenditure on cooking utensils and crockery required for hostels attached to medical colleges up to Rs. 1,000 for each hostel.
(A) Medical Colleges.	
(B) Adi Dravidar and Tribal Welfare Department-Hostels.	(i) The Director of Adi Dravidar and Tribal Welfare in the case of Madras City, may in his discretion, grant railway fares or bus fares by the lowest class to the boarders of those hostels for their journeys to and from their houses during the summer vacation. (ii) The Director of Adi-Dravidar and Tribal Welfare may sanction

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
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(1)	(2)	(3)
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24 Hostel charges- Cont.

(B) Adi Dravidar and Welfare Department- Hostels. Cont.	expenditure at the rates shown below towards tin coating and repairing of utensils in the Harijan Welfare Hostels.
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Serial number	Strength in each hostel.	Monetary limit fixed for sanction by the Director of Adi-Dravidar and Tribal Welfare.
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(1)	(2)	(3)
1.	Up to 35 boarders	Rs.50 per annum per hostel
2.	Up to 75 "	Rs.100 per annum per hostel
3.	Up to 100 "	Rs.150. per annum per hostel.
4.	Up to 200 "	Rs.275 per annum per hostel
5.	Up to 300 "	Rs.350 per annum per hostel

[G.O.Ms.No. 633, Finance (Codes-I), dated 5th July 1975]

(C) Technical Education Department.	The Director of Technical Education may incur expenditure on cooking utensils and crockery required for hostels attached to the technical institutions under his control up to Rs. 1,000 for each hostel.
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(D) Backward classes Department.	The Director of Backward Classes and Minorities Welfare may sanction expenditure at the rates shown below towards tin coating and repairing of utensils in the Backward Classes Hostels.
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APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

24 Hostel charges- Cont.

Serial number	Strength in each hostel.	Monetary limit fixed for sanction by the Director of Backward Classes and Minorities Welfare.
(1)	(2)	(3)
1.	Up to 35 boarders	Rs. 50 per annum per hostel.
2.	Up to 75 "	Rs. 100 "
3.	Up to 100 "	Rs. 150 "
4.	Up to 200 "	Rs. 275 "
5.	Up to 350 "	Rs. 350 "

(E) Social Defence Department.

The Director of Social Defence may sanction expenditure at the rates shown below towards tin coating and repair of utensils to each Government Institution:

Serial No.	Strength in each institution.	Monetary limit
(1)	(2)	(3)
1.	Up to 35 boarders	Rs. 50/- per annum,
2.	Up to 75 "	Rs.100 "
3.	Up to 100 "	Rs.150 "
4.	Up to 200 "	Rs.275 "
5.	Up to 300 "	Rs.350 "

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

15	<u>Hot and cold weather charges.</u>	A controlling authority should make specific allotment to each officer under its control for hot and cold weather charges.
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The supply of goglets and tumblers in all offices during the hot weather should not exceed the scale laid down below:-

Class of Government servants.	Scale of supply.
(1)	(2)

Government Servants drawing in the scale of pay the minimum of which is Rs. 2,200/- and above.	One glass tumbler and one earthenware goglet for each, once in a year.
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Non - Gazetted Government Servants.	(a) One glass tumbler for each non-Gazetted Government Servant and one earthenware goglet for a group of four non-gazetted Government Servants, once in a year, in cases not covered by clause (b) below.
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	(b) One glass tumbler for each one of the Record Clerks and subordinates of similar status, office Assistants and other contingent staff in an office, once in a year.
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APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

26. Jails and Social Defence Institutions
- (A) Dramatic Performances.
- (a) Jails.- The Inspector General of Prisons may sanction the incurring of initial expenditure for such items as the hiring of costumes, scenes and musical instruments and the printing of notices and tickets in connection with the staging of dramas by prisoners, inmates in Jails and the Borstal School provided that he is satisfied that the expenditure will, beyond reasonable doubt, be covered the eventual receipts, after taking into account all the other charges to be met from them. The proceeds realized should be credited to the Government in full- See Treasury Rule 7 (1). If the receipts exceed the charges, the Inspector General of Prisons may authorize the Superintendent of the Jail of Borstal School to incur expenditure from his Contingent allotment on gramophone records, books etc., for the use of the Jail or Borstal School up to the amount by which the receipts exceed the charges.
- (b) Social Defence Institutions.- The Director of Social Defence may also incur expenditure as in Rule (a) above, in respect of Government Approved Schools, Stri Sadana Training Home and Shelter, Vigilance Home and Government Reception Homes, Madras.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
26	Jails and Social Welfare institutions-	Cont.

(B) Spectacles for prisoners.

The Inspector -General of Prisons may incur expenditure not exceeding Rs. 30 per prisoner at anyone time on the purchase or repair or renewal of spectacles, to such of the 'C' class prisoners in the Jails, as are certified by the Medical Officer concerned to be in real need of spectacles.

27. Laboratory Charges.

Heads of offices may incur expenditure on the working of laboratories attached to educational and professional institutions and technical departments, subject to the following conditions:-

27. Laboratory Charges.

(1) The rules and delegations in Chapter VII, and item 4 above regarding the purchase of apparatus, instruments, machinery, etc., should be duly observed.

(2) If any recurring items of expenditure e.g., expenditure on pay of laboratory menials (item 32) are incurred, the rules regarding them should be strictly followed.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
28. Land.		The purchase of land for the use of any department requires the sanction of the Government. As regards acquisition of land for the extension of village sites, see note (1) to paragraph 6 of Board's standing Order No.21.
29. Law charges		(1) The Heads of Departments shall be competent to sanction expenditure on law charges including incidental charges without monetary limit subject to budget provision, provided powers for prosecution or institution of law suit rest with them or any other subordinates authorised in this behalf under any law, rules or orders for the time being in force.
29. Law charges	..	(2) When a suit is brought to contest the correctness of a survey in a panchayat, the cost should be apportioned between the Government and the Local Board concerned in the proportion of two to one, provided that the local board accepts the legal representative appointed by the Collector and does not appoint another.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
29 Law Charges-- Cont.	(3)	The Government Solicitor is entitled to charge a fee not exceeding 1 per cent of the Government grant for the examination of title and settlement of the mortgage in connection with an educational building grant. The fee is also subject to a minimum of Rs. 20 and a maximum of Rs. 250 in each case. The fee will be paid in equal shares by the management of the institution and the Government.
	(4)	The department concerned should pay in cash for any stamps required for suits or other purposes on behalf of the Government. See also the Civil Rules of Practice.
30. Livestock--		
(A) Cinchona	Department.	Deleted.
(B) Medical	Department.	The Director of Medical and Rural Health Services may incur expenditure on the replacement of draught bullocks in institution under his control, provided that--
	(1)	the Government have sanctioned the maintenance of a draught bullock in the institution concerned; and
	(2)	not more than Rs. 600 is paid for any one bullock.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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30 Livestock- Cont.

(C) Police Department.

The Commissioner of Police may purchase the horses required for the Madras City Police. He may incur expenditure on the purchase of commodities required for feeding the horses belonging to the Madras City Police on the scale laid down in order No. 335 (3) of the Madras City Police Orders, Volume I.

(D) Animal Husbandry Department.

(a) The Director of Animal Husbandry is empowered (1) to replace any of the animals (ponies, horses, bullocks, cows, calves, dogs, rams and roosters), (2) to dispose of any surplus animals attached to the Veterinary College, and (3) to sanction alterations in the rates of daily feeding charges.

(b) The Director of Animal Husbandry may purchase livestock required for the conduct of experiments subject to a limit of Rs. 500 on account of any one experiment, whether it is undertaken by a single District Veterinary Officer or by more than one either at a same time or consecutively. The total annual expenditure on these experiments conducted both in the districts and in the laboratory of the Madras Veterinary College should not exceed Rs. 5,000.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

30 Livestock- Cont.

(D) Animal Husbandry Department. Cont.

(c) The Director of Animal Husbandry may incur or sanction expenditure connected with livestock operations and for cultivation purposes at the farms and institutions in the Animal Husbandry Department to the extent indicated below:—

Powers similar to those of the Director of Agriculture in regard to the purchase of livestock and dead stock and working expense— See item 1.

NOTE 1. He may also sanction in the sale of animals of any kind, including poultry, pigs and sheep.

NOTE.2. He may also sanction the expenditure on the payment of watercess and additional surcharge for the Livestock Farms without limit.

NOTE.3. He may also sanction expenditure for the purchase of the following items:--

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

30 Livestock- Cont.

(D) Animal Husbandry Department. Cont.

- | | | |
|--------------|------------|--------------------------|
| 1. Beef | Rs. 3000/- | Per month. |
| 2. Chemicals | Rs. 5000/- | for each item at a time. |
| 3. Plants. | Rs. 5000/- | Per month. |
| 4. Fire wood | Rs. 3000/- | " |

(E) Agriculture

The Director of Agriculture may sanction expenditure for the purchase of livestock upto Rs.5,000/- (Rupees Five thousand only) relating to the scheme on State Seed Farms.

The Director of Agriculture may permit wherever necessary, the drawal of advance for the purchase of livestock upto the amount of expenditure sanctioned for the purchase in each case. The advance should be adjusted by detailed bills and vouchers as soon as possible.

- 31.A Meetings of Committees, Entertainment and Refreshment charges, Conference charges, Visit of V.I.Ps., etc.

The Heads of Departments are empowered to incur expenditure under this item as detailed below.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
31.	A Meetings of Committees, Entertainment and Refreshment charges, conference charges, Visit of V.I.Ps., etc. Cont.	
	Category I.	Limit.
Visits of V.I.Ps., Foreign Trade Delegations, etc.,		(i) Rs. 1,000 on each occasion.
		(ii) The Commissioner and Secretary, Legislative Council Secretariat may sanction expenditure upto Rs. 3,500/- per Committee.
	Category II.	Limit.
Departmental Meetings, Annual Conferences, Press conferences, Advisory Committee Meetings etc.,		Rs. 5.00 per head subject to an annual limit of Rs. 6,000 for any Head of Department.
	Category III.	Limit.
Meetings of the committees of the State Legislature, Meetings of the Selectio Committee, such as those constituted for selection of candidates for admission into the Enginering Colleges and Technical Institutions.		(i) Rs. 50 per day of the meetings.
		(ii) The Commissioner and Secretary, Legislative Council Secretariat, may sanction expenditure upto Rs.300/- per session of the meetings.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
31.	A Meetings of Committees, Entertainment and Refreshment charges, conference charges, Visit of V.I.Ps., etc. Cont.	

Category IV.	Limit.
Research Council Meetings such as those held in the Department of Veterinary Education and Research.	Rs.125 per day of the meeting

NOTE: Deputy Secretary to Government, Public Department and District Collectors will also be competent to incur expenditure under all the above categories.

B. Meeting of State Planning Commission, Travelling Allowance, conveyance charges, Working lunch etc.,

The Member Secretary, State Planning Commission is empowered:-

(i) to sanction expenditure towards Travelling Allowance which includes Daily Allowance and conveyance charges to any experts/ Non-official members (unattached and linked with institution) called for by the State Planning Commission from within or outside the State to attend any seminar, Conference, working group, sub-group committee and for any other discussion on plan matters as applicable to Class-I Officers of the State Government provided that such allowances are not drawn from any other source ;

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
B. Meeting of State Planning Commission, Travelling Allowance, conveyance charges, Working lunch etc.,	(ii) to sanction expenditure on working lunch to those referred to in item (i) above not exceeding <u>Rs.15 per lunch per day</u> for each person whenever the meeting over runs the lunch time beyond 2.00 P.M. and is likely to continue till at least 4.00 P.M.;	
	(iii) to sanction expenditure on conveyance charges at the rate of Rs. 30/- per head irrespective of the distance from where he/she is coming; and	
	(iv) to settle the Travelling Allowance bill of the Experts/Non-official Members who already attended sub-group / Preliminary meeting/ seminar meetings convened by the State Planning Commission.	
32. Menials paid from contingencies.	(1) Heads of Departments and other authorities empowered to draw contingent bills may sanction the employment of unskilled menials on non-pensionable establishments whose pay is debited to contingencies provided that the rate of pay does not exceed a maximum of Rs.18 a month. Unskilled menials include masalchis, sweepers, cleaners, punkahpullers, watchmen, scavengers, totis, gardeners, etc.	

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
32.	Menials paid from contingencies- Cont.	Heads of Departments may also sanction the employment of skilled labourers, such as maistries, engine-drivers and carpenters, on non-pensionable establishments whose pay is debited to contingencies, provided that the rate of pay does not exceed Rs.28 a month.

The maximum rate of pay for an unskilled menial or a skilled labourer should not be sanctioned as a matter of course, but the pay of each post should be fixed with due regard to the nature of the work and the prevailing market rate of pay for the class of work required. No unskilled menial or skilled labourer paid from contingencies may be paid at a rate exceeding the relevant maximum laid down above unless the Government have specially sanctioned it.

Heads of institutions concerned may sanction maternity leave on full leave salary for a period not exceeding, two months at a time to all married female Government servants in the Medical Department whose pay is met from contingencies.

The Director of Agriculture may grant maternity leave with full wages for a period of two months for each confinement to the regular married women mazdoors of the Agricultural Department employed in the College Farms, Research Stations, Nurseries, etc., subject to the production of a medical certificate from a Registered Medical Practitioner.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
32 Menials paid from contingencies- Cont.		

Exception. The Maximum rate of pay of Rs. 18 a month will not, however, be applicable to the watchmen including night watchmen.

The maximum rate of pay of masalchis in the Judicial Department will be Rs. 18 a month.

NOTE 1. The Director of Medical and Rural Health Services/ Director of Medical Education may sanction the employment of menials paid from contingencies in Government medical institutions up to the maximum of the scale sanctioned by the Government for such menials.

The Director of Medical and Rural Health Services/ Director of Medical Education may employ purveyors in Government hospitals where necessary, provided that the pay of a purveyor does not exceed Rs. 20 a month in the case of District Headquarters Hospitals and Rs.15 a month in other cases.

Notwithstanding anything contained above, the Director of Medical and Rural Health Services / Director of Medical Education may sanction the employment of coolies for attending to works, of miscellaneous nature which may arise occasionally in Government Medical Institutions under his control on a daily wage not exceeding Rs. 2 or the market rate, whichever is less, each subject to the following conditions:—

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

32 Menials paid from contingencies- Cont.

- (i) that not more than two such coolies are employed at a time in any institution, and
- (ii) that the total period for which such employment is sanctioned does not exceed one year in each case.

NOTE.2. Totis in Government hospitals belong to the regular establishment and do not come within the category of menials paid from contingencies.

NOTE.3 The maximum rates of pay laid down in the above rule do not apply to coolie labour employed occasionally on daily wages, but they apply to menials paid from contingencies and to menials whose pay is charged to estimates for works.

NOTE.4 The pay of all watchmen including night watchmen should be regulated with reference to the prevailing market rates from time to time. Such of the night watchmen as are employed in the City of Madras will, in addition, be eligible for the Madras Allowance of Rs. 2 per mensem.

NOTE.5 The maximum rate of pay of sweepers in the Tamil Nadu Archives will be Rs. 17 a month.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

32 Menials paid from contingencies- Cont.

(2) The pay of a menial paid from contingencies who is temporarily taken into camp in exceptional circumstances may be enhanced for the period of the tour by an amount not exceeding the travelling allowance admissible under the Tamil Nadu Travelling Allowance Rules to Government servants of the lowest grade, provided that he would have been eligible for a daily allowance during the tour if he had been working on the regular establishment. The enhanced pay in lieu of travelling allowance may be raised by 50 per cent in the case of journeys in the special tracts included in Class I and by 33-1/3 per cent in the case of journeys in the localities included in Classes II, in Annexure V to the Tamil Nadu Travelling Allowance Rules.

(3) Muster rolls should be maintained for all coolies employed on manual labour and paid at daily or monthly rates-- See Subsidiary Rule 20 under Treasury Rule 16.

(4) For purposes of departmental scrutiny and general audit, all drawing officers should describe in their contingent bills and registers the class to which each menial belongs, so that controlling officers may be able to see during inspections that the rates are not prima facie extravagant.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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32 Menials paid from contingencies- Cont.

(5). Each drawing officer should furnish a certificate along with the pay bills of contingent establishment in the following form in support of the wages fixed for menials:—

" Certified that the rates of pay allowed for the different classes of menials are fixed with due regard to the nature of work and with reference to the prevailing market rates and are within the maximum rates laid down by the Government in item 32 of appendix 5 of Tamil Nadu Financial Code except in cases for which the Government's special sanction has been obtained for the rates claimed in the bills."

Exception. In respect of menials employed in the Tamil Nadu Archives the Deputy Secretary to Government, Public Department may issue the certificate prescribed in this rule.

(6) The part-time menials paid from contingencies shall be paid consolidated wages at Rs. 60/- per month even in cases involving casual work for one or two hours only every day.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
33. Motor Vehicles_ (A) Hiring charges.	(1) In regard to the Madras City Police (including the Armed Reserve), the Commissioner of Police is empowered to hire motor-buses for Police arrangements._	
		(i) during large festivals, tours of the Governor and visits of other high personages, keenly contested elections to Legislatures and local bodies, etc.;
		(ii) to keep order in disturbed localities and in other similar situations; and
		(iii) in connection with the mobilization and training of District Armed Reserves and State General Reserves. He should submit to the Government by the 15th January and the 15th July of each year a statement showing__
		(1) the occasions on which motor-buses were hired during the previous half-year,
		(2) the number of buses hired on each occasion,

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

33 Motor Vehicles-
Cont. (3) the number of days for which bus was engaged, and

(A) Hiring charges-Cont. (4) the amount paid on account of each bus.

(2) The Director of Stationery and Printing Madras, is empowered to hire private lorries for use in the Government Stationery Stores whenever the Departmental lorries are either under repairs or not sufficient to attend to the clearance of paper wagons and other articles of Stationery and for transport of Stationery consignments to the Railway Stores for despatch and for transport of paper to the Government Press up to a limit of Rs. 4,000 (Rupees four thousand only per annum). For the purposes, the Director is authorised to approve a list of lorry companies every year after calling for local quotations and to fix approved rates for hiring lorries.

(3) The Commissioner and Secretary, Legislative Council Secretariat is empowered to sanction expenditure upto Rs. 1,500/- per committee towards hire charges for vehicles engaged by Legislative Committees or fuel charges.

(B) Maintenance and upkeep of motor cars.

The charges for the maintenance and upkeep of a motor car supplied by the Government for the use of a person holding an office (other than the

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
33 Motor Vehicles - Cont.		

(B) Maintenance and upkeep of motor cars. Cont. Head of the state) should be met in the manner laid down by the Government in the orders governing each case. Usually the Government meet the cost of special repairs such as the replacement of worn-out or broken parts, and the person using the car has to meet all the ordinary running repairs and running expenses, such as the wages of driver and cleaner, if any, insurance charges, if any, and the cost of petrol, oil and the renewal of tyres.

(C) Purchase of Motor vans or ambulances. The Director - General of Police may condemn motor vehicles of Police Department based on the recommendations of the Three Men Expert Committee and buy new vehicles to replace the existing ones subject to the following conditions.

(1) No motor vehicles should be replaced until it has run the mileage specified below:-

(i) Lorries, station wagons and pick-up vans-- 80,000 miles.

(ii) Jeeps and Land Rovers-- 50,000 miles.

(iii) Motor Cycles__ 40,000 miles.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
33	Motor Vehicles- Cont.	
	(C) Purchase of motor vans or ambulance. Cont.	

- (2) If the Director - General of Police is satisfied that on its completion of 50,000 miles on road, a part worn vehicle of the class(I) (i) and (ii) above, is not likely to be dependable for police purposes, he shall transfer the vehicle to the common pool and thereafter the vehicle shall be disposed off in accordance with the instructions of the Government issued from time to time applicable to the vehicles of the common pool:

Provided that if it is certified by a technical officer that having regard to the conditions of the vehicle, the operation of the vehicle even by other departments will not be economical even after reasonable repairs, he may dispose of the vehicle in public auction.

NOTE. " Technical Officer" means such Technical Officer as may be appointed or authorised by the Government for the purpose of inspection of a part worn vehicle before disposal or a Motor Vehicle Inspector.

- (3) Motor Cycles of the Police Department which have done 40,000 miles and which are not likely to be dependable for Police purposes, may be sold in public auction by the Police Department if such motor cycles are not required by those

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

33 Motor Vehicles - Cont.

(2) Purchase of
motor vans
or ambulances-
Cont.

departments which normally use motor cycles. For the purpose the Director-General of Police will consult the Director, Motor Vehicles Maintenance department, Chief Secretariat, etc., which normally use motor cycles, before auctioning the motor cycles not required by the Police Department.

- (4) The Director-General of Police should submit to the Government by the 15th April of each year a return showing the number of motor vehicles replaced during the previous year and the following details for each replacement:-

(i) Make of the replaced motor vehicle;

(ii) make of the new motor vehicle;

(iii) date of purchase of the replaced motor vehicle;

(iv) date of purchase of the new motor vehicle;

(v) price paid for the replaced motor vehicle;

(vi) price paid for the new motor vehicle; and

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

33 Motor Vehicles- Cont.

- (C) Purchase of motor vans or ambulances- Cont.
- (vii) total amount spent on repairs to the replaced motor vehicle.

II. The Director of Fire Services may condemn Motor Vehicles in the Fire Service Department subject to the following conditions:-

Vehicles other than cars and pick up vans shall be condemned only after they have been in use for 10 years and they have been certified by a Motor Vehicle Inspector as not worth repairing.

The condemnation of cars and pick up vans shall be governed by the rules for the disposal of Motor Vehicles belonging to the Departments of Government.

- (D) Repairs to motor vans, buses, lorries or ambulances.
- (1) The Heads of Departments other than those mentioned below shall incur expenditure on repairs to motor vehicles including the cost of purchase of spare parts, tyres and tubes as per the provisions under rule 15 of Appendix 26.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

33 Motor Vehicles - Cont.

(D) Repairs to motor

vans, buses,
lorries of
ambulances-
Cont.

(2) The Director-General of Police and the Commissioner of Police are empowered to incur expenditure on repairs to motor vehicles of the Police Department including purchase of tyres, tubes and spare parts as shown below :-

Description of the vehicle.	Limit. Rs.
(i) Jeeps, cars and station wagons.	4,000 per vehicle at a time.
(ii) Lorries and vans.	5,000 Do.

The Director General of Police is also empowered to incur expenditure on purchase of tyres and tubes under the rate contract system as shown below:-

Description of the vehicle.	Limit. Rs
(i) Lorries.	.. 5,000 per lorry in a calendar year.
(ii) Vehicles other than vehicle lorries, viz., jeeps, station wagons, landrovers, etc.	4,000 per vehicle in a calendar year

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

33 Motor Vehicles- Cont.

(D) Repairs to motor vans, buses, lorries or ambulances- Cont.

The Commissioner of Police is empowered to sanction expenditure on petrol, oil, cotton-waste, grease, distilled water and acid without any monetary limit for motor vehicles of other departments used for bandobust duties and for private vehicles hired or requisitioned for bandobust duties.

(3) The Director of Social Welfare is empowered to incur expenditure on petrol, oil, and cleaning charges in respect of cars and propaganda vans upto a limit of Rs.900 per mensem.

34. Office Expenses.

(1) (a) Charges for such items as the following fall under this head:-

Gum pots, rat traps, brooms, nails, soap, vinegar, water pots, ropes, matches, firewood, chalk, glue, paste, thread, umbrellas for Office Assistants, mats, winnows, lighting other than electric, cloth for records binding, advertisements, dhobying, renting of post boxes, bank commission, postal commission on money orders and value payable parcels, local purchase of books of money order, telegraph and value

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses- Cont.

payable post forms, postal and railway guides, winding of office clocks, naphthalene balls, drawing of sketches, tuition fees for training in fire fighting and drill, purchase of stamp papers, country twine, drawing materials, models, blue prints and ammonia presensitized paper, subscription of membership fees to societies, councils, etc., licence fees and incidental expenditure connected with the presentation by Collectors of badges and sanads to the recipients of titles.

The nature of each charge should be described in detail in the contingent bill.

NOTE.1. Railway guides may be brought only if there is a touring Officer in an office or if witness batta has to be paid.

NOTE 2. Charges for the packing and carriage of articles belonging to an office are treated as "office expenses" when they are not incurred in connection with tours.

The Commissioner of Archives and Historical Research is empowered to purchase 2 numbers of 5 Cell Torch Lights and the Cells therefor, for use during the night duty of the

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses- Cont.

Durwan and Assistant Durwan of Tamil Nadu Archives and also to purchase one number of 3 Cell torch light and Cells therefor, for each of the District Record Centres. He is also empowered to replace the torch lights once in 3 years and battery cells once in four months.

General: Charges on account of the purchase and replacement of the torch lights and cells may be treated as contingent expenditure.

(b) The Secretaries to Government, are authorised to incur expenditure for the purchase of towels, thermosflasks and cup and saucers for supplying them to officers who are on the scale of pay the minimum of which is Rs.3000/- and above in respect of the Secretariat Officers (i.e., not below the rank of Under Secretary), while the Heads of Departments are authorised to incur such expenditure in respect of the Officers who are on the scale of pay the minimum, of which is Rs.2,200/- and above (i.e., not below the rank of Deputy Collectors). But in the case of supply of such articles to the Heads of Departments, orders have to be issued only from the

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses- Cont.

administrative Departments concerned in the Secretariat. The supply of articles will be subject to the strict observation of the following norms:

Sl.No.	Details of Articles.	Scale of Period	Period and renewal.
(1)	(2)	(3)	(4)
1.	Towel	2 per head	Once in two years.
2.	Thermos Flask	1 per head (single size)	Once in a year.
3.	Cup & Saucer	2 sets per head	Once in two years.

The delegation of powers to the Heads of Departments and Secretaries to Government for the above said articles will be as indicated below:-

Sanctioning Authority

Officers to whom the articles can be supplied.

(i) Administrative Department in the Secretariat.	In respect of the Government Servants in the Secretariat who are on the scale of pay the minimum of which is Rs. 3000/- and above (i.e., not below the rank of Under Secretary) and in respect of the Heads of Departments.
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APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses- Cont.

- (ii) Heads of Departments. In respect of the Government servants who are on the scale of pay the minimum of which is Rs. 2200/- and above (i.e., not below the rank of Deputy Collectors) except the Heads of Departments them selves.

The norms indicated above, in respect of towel, thermos flask and cup and saucer are only the normal life span of these articles. Hence it should be ensured that even after the 'expiry of the period prescribed for them, these articles are to be replaced only when it is absolutely necessary and when the existing ones have been found to have become unserviceable.

In respect of torch light and battery cell, these articles need not be supplied suo moto to the officers. Such articles shall normally be supplied only when torch lights have been provided to Night Watchmen, or any calculators have been provided in office. The supply of these articles are regulated as indicated below:-

Sl.No.	Details of articles	Scale of supply	Period and renewal
(1)	(2)	(3)	(4)
1.	Torch light	1 per office	Once in three years.
2.	Battery Cells	2 Cells at a time.	6 cells for one Year.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses—Cont.

(2) The Heads of Departments are empowered to exercise full powers in respect of office expenses subject to budget provision. However, the conditions and other limitations prescribed below should be carefully observed:-

(i) Advertisement Charges.-

Advertisement charges in respect of advertisements released to publications in the approved list for which the advertisement tariffs have been fixed by the Government, may be incurred only with the sanction of the Heads of Departments.

In respect of advertisement to publications not in the approved list:

(a) The Director of Information and Public Relations is empowered to select any publication, release the advertisement and sanction the charges upto Rs. 500/-.

(b) The secretary incharge of the Information and Public Relations Department is empowered to release publications and sanction advertisement charges upto Rs.2,500/-per Advertisement

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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34 Office Expenses- Cont.

(ii) All advertisements relating to chit tenders, contract notices, appointment notifications, vacancy notifications, etc., which are of local or State wide importance shall be published only in "TAMIL ARASU". Only major advertisements which are of State wide or national importance shall be released to other English and Tamil Newspapers. Information and Tourism Department shall choose the newspapers and adopt a cyclical system for issue of these advertisements.

NOTE.- Heads of Departments and other officers who incur expenditure on Government advertisements in newspapers should furnish a certificate in the contingent bills in which claims for advertisement charge are preferred that the rates claimed are not in excess of the rates prescribed by the Government from time to time.

(iii) Map mounting.- The Director of School Education, the Director of Agriculture and the Registrar of Co-operative Societies are empowered to incur expenditure on mounting of maps and charts, whenever it is not possible to get the work executed at the Government Press.

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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34 Office Expenses- Cont.

(a) The Principal Chief Conservator of Forests is empowered to accord sanction for mounting of maps and charts of the Department in cases in which the amount involved exceeds Rs. 1000/- and above in each case.

(iv) Money Order Charges.--

(a) General.- Charges on account of the issue of money orders may be treated as contingent expenditure by all Government Servants who are authorized to draw contingent bills, when a remittance by money order is unavoidable and is necessary in the interest of the public service. (See also clause (e) of Treasury Rule 7 (2) and Instruction 28 under Treasury Rule 16.)

NOTE.- When payment is made by money order to bus owners on account of bus warrants used by Police Officers or by Camp Clerks to Police Officers, the money order commission shall be debited to Government.

(b) Remittance of pay and allowances.- The pay, travelling allowance and contingent charges of subordinate Government servants employed in out-of-the-way places

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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34 Office Expenses- Cont.

may be remitted by money order at the expense of the Government when the head-quarters of the subordinate is more than five miles from the treasury, provided that the money order commission will not be more than the travelling allowance payable if an Office Assistant were sent to encash the bill, cash order or Government draft, as the case may be. In special circumstances, e.g., when an Office Assistant cannot be spared or the journey is risky, the head of a department may permit such remittance even when the money order commission exceeds the travelling allowance that would be payable to an Office Assistant.

2.(v) (a). Out of pocket expenses to the Establishment of the Legislative Assembly and Legislative Council Secretariat:

Section Officers, Reporters, Assistants, Junior Assistants, Steno-typists, Typists, Record Clerks and other staff of the like categories who are required to work throughout office hours and upto 7.30 P.M. and beyond 7.30 P.M. on a working day (or) atleast 7 hrs. on a holiday being required to do so by an immediate superior officer, may be paid an out-of-pocket allowance as follows:

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

Legislative Assembly Department:

i)	Section Officers, Reporters House keeper and Private Secretary to Secretary and for persons in the Grade of Section Officer	Rs.5/- per day
ii)	Sergeant, Assistants, Steno - typists, Typists (Confidential), Translation Assistants, Library Assistants and persons in the Grade of Assistants	Rs.4/- per day.
iii)	Junior Assistants, Typists, Steno-typists, etc., and persons in the Grade of Junior Assistant	Rs.4/- per day
iv)	Record-keeper, Record Assistants, Rota Print Operators and Record Clerks.	Rs.3.50 per day
v)	Office Assistant and others in the Grade of Office Assistants	Rs.3/- per day

Legislative Council Department:

i)	Section Officers, Reporters, persons in the Grade of Section Officer and Sergeant.	Rs.5/- per day
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APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

ii)	Assistant-cum-Steno typist, Assistants, Junior Assistants, Personal Assistant to secretary, Steno-typists and Typists including Typists (Confidential)	Rs.4/- per day
iii)	Record Assistant, Record Clerks and staff Car-Driver	Rs.3.50 per day
iv)	Office Assistant	Rs.3/- per day

NOTE:- No conveyance allowance shall be paid to any person besides the out-of-pocket allowance.

The bills will be paid from the office contingencies in the usual manner.

(b)(i) Out of pocket expenses to the Members of staff of Finance Department.

The Members of the staff of Finance Department working in the Budget, Ways and Means, Budget General, Resources, Part-II Sections, Translation staff attached to Budget sections Personal staff attended to the Finance Secretary and other officers of Finance Department who are directly connected with the preparation and compilation of Budget documents,

APPENDIX-5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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34 Office Expenses- Cont.

during Budget season every year, may be paid out-of-pocket expenses at the following rates for attending to office work:

	<u>Rate</u>
1. Section Officers, Private Secretary ..	Rs. 10/- per day.
2. Assistant Section Officers, Assistants, Personal Assistants, Steno-typists and Typists ..	Rs. 8/- per day.
3. Record Clerks, Roneo Operators and Office Assistants ..	Rs. 6/- per day.

The sanction of the above rates of out-of-pocket expenses is subject to the following conditions:-

- i) The Government servant works throughout office hours and 3 hours beyond office hours on a working day.
 - ii) The Government servant works for atleast 7 hours on a holiday being required to do so by the immediate superior Gazetted Officer.
- b) (ii) Staff members who are working in State Plan, Plan Review I, II and III, 20 point Programme, Co-ordination, Technical Cells I & II, Data Bank and Personal Staff attached to officers in Planning and development for doing arduous, time bound,

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

urgent and Confidential nature of work relating to Plan during the period from October to March every year for the days on which they attended to this work may be paid out-of-pocket expenses at the rates specified below subject to the condition that;

a) The Government servant works throughout office hours and 3 hours beyond office hours on a working day;

b) The Government servant works for atleast 7 hours on a holiday being required to do so by immediate superior Gazetted Officer.

Designation	Rate of out of pocket expenses per day
(1)	(2)
1. Section Officer/ Research Research Officer / Senior Programmer and Private Secretary.	Rs.10/- (Rupees Ten only)
2. Research Assistant / Assistant Section Officer / Typist (confidential), Personal Assistant including Steno - typist/ Junior Programmer.	Rs.8/- (Rupees Eight only)

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
34	Office Expenses- Cont.	
	3. Assistant/Typist	Rs. 8/- (Rupees Eight only)
	4. Drivers.	Rs.6/- (Rupees six only)
	5. Record* Clerks including those in Roneo Section/ Office Assistant.	Rs.6/- (Rupees six only)

(c) The Director of Fisheries may incur contingent expenditure every year towards payment of out of pocket expenses to the staff drafted for physical verification of chanks at the specified rates.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

The Director of Fisheries may sanction expenditure to the extent necessary to enter into any annual contract or for any specified item or duration towards the payment of cooly or transport charges for transporting materials and stores or hiring of logs, engines and other stores.

- d) Out-of-pocket expenses to members of the Personnel and Administrative Reforms (Inspection) Department to defray the expenditure incurred by them towards the conveyance and meal charges when they assist the Inspection Officer who are directly connected with the preparation of preliminary notes of inspection in the offices of the Heads of Departments and State Government Undertakings, etc., situated outside the Secretariat complex in Madras City shall be paid at the rates specified below for not exceeding 25 days in a calendar month:

Section Officer	..	Rs. 10/- per day.
Assistant Section Officer	..	Rs. 8/- per day.
Personal Clerk and Typist	..	Rs. 6/- per day.
Office Assistant	..	Rs. 6/- per day.

NOTE.- No conveyance allowance shall be paid to any person besides the out-of-pocket allowance. The bills will be paid from the "Office Contingencies" in the usual manner. The above provisions are applicable to all items under serial No. 34 (V).

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

(vi) The Director of Fisheries may incur expenditure not exceeding a sum of Rs.1000/- (Rupees one thousand only) every year for the conduct of physical verification of chanks.

(vii) The Director of Employment and Training may incur expenditure for purchase of water upto Rs. 1,000 to each of the Industrial Training Institute's Centres where there will be scarcity of water during the three months in summer season of each year when the wells of Industrial Training Institutes are dried up and adequate yield is not available to meet the entire requirements of the Industrial Training Institute hostel and staff quarters.

viii) The Heads of Departments including Secretaries to Government may sanction out-of-pocket expenses at the following rates for their staff who work late after office hours, for three hours during working days and on Gazetted Holidays in connection with Budget work:

1. Section Officer/Superintendent	..	Rs. 3/- per-
Accountants.		day
2. Assistants.	..	Rs.2.50/"
3. Junior Assistants.	..	Rs.2.50/ "
4. Typist/Steno-typist	..	Rs.2.50/ "
5. Record Clerk	..	Rs.1.50 "
6. Office Assistant	..	Rs.1.50 "

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

34 Office Expenses-Cont.

(ix) The Director, Motor Vehicles Maintenance Organisation may incur preliminary expenditure upto Rs. 250/ at the time of transfer of land/site from other departments or private parties in connection with the setting up of workshop or service station of Motor Vehicles Maintenance Organisation.

x) Sanction of Plastic name board and designation board. The Heads of Departments are empowered to exercise full powers in respect of sanctioning the expenditure on the supply of plastic name boards and designation boards whenever there is change of officers in the departments and whenever there is need to change the boards under office expenses.

(xi) (a) Out of Pocket expenses for Chief Superintendents, Assistant Superintendents and Basic servants employed by the Tamil Nadu Public Service Commission in connection with various examinations conducted by it may be paid at the following rates:

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
34 Office Expenses-Cont.		
Chief Superintendents	...	Rs.10/- per day or Assistant
Superintendents	...	Rs. 6/- part of a day
Office Assistant	...	Rs. 3/-

b) The Government Servants drafted for the work connected with the Tamil Nadu Public Service Commission examination during holidays need not be granted any compensatory holiday, but they shall be paid out-of-pocket expenses at the following rates:

Chief Superintendent	..	Rs.10/- per day
Assistant Superintendent	..	Rs.6/- "
Office Assistant	..	Rs.4/- "

The out-of-pocket expenses at the above rates include the whole day examination or part of the day examinations as the case may be .

(c) The staff of Tamil Nadu Public Service Commission who are drafted for supervision work in connection with the Commission's Examinations within Madras City whether they work on working day or on holiday shall be paid out of pocket expenses at the rates shown below:-

1. Superintendent	..	Rs.10.00 per day
2. Assistant /Junior Assistant	..	Rs.6.00 per day

The payment of out of pocket expenses on holiday is allowed subject to the condition that no compensatory leave for such holiday is availed.

APPENDIX-5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2).	(3)

34 Office Expenses- Cont.

(xii) All Heads of Offices of the Commercial Taxes Department may incur expenditure not exceeding Rs.500/- towards repair of Franking Machines either in piecemeal or at a time, subject to Budget provision. Sanction of the Head of the Department is necessary for expenses exceeding Rs. 500/-.

35 Photographic charges

The following authorities only are empowered to sanction photographic charges in the public interest, e.g., in the interests of public justice or for educational, medical or scientific purposes, subject to the limit indicated against each. The delegation does not extend to the purchase or making of cinematograph films, for which the sanction of the Government is necessary:-

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
35	Photographic Charges- Cont.	Exception: (1) The Director of School Education may incur an expenditure up to a limit of Rs.10,000 at a time in connection with the purchase of films and other items of audio-visual equipment for the Central Film Library, for his office and for educational institutions under Government management.

Exception: (2) The Director of Information and Public Relations may incur expenditure not exceeding Rs.30,000 per annum on purchase of films, chemicals and such other materials, required for photographic work.

Authority *limit of Sanction*

Commissioner for Revenue Administration.

Chief Conservator of Forests.

Director of Medical and Rural Health Services.

Director of Collegiate Education.

Director of Animal Husbandry.

High Court.

Director of Technical Education.

Inspector-General of Registration.

No
Monetary
limit.

APPENDIX 5 *Cont.*

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
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(1)

(2)

(3)

35. **Photographic Charges-Cont.***Authority**Limit of Sanction*

Director, Government Museum.

Chief Engineer (Highways and Rural Works).

Director of Fire Services.

Director of Medical Education.

Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

Director of Fisheries.

Director of Industries and Commerce in connection with the implementation of the schemes for the development of industries, such as taking photographs and enlarging them to serve as models in the training institutions under his control and for propoganda and publicity.

Director, Chemical Examiner's Laboratory.

No
Monetary
limit.

APPENDIX 5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
35	Photographic Charges-Cont.	
	<i>Authority</i>	<i>limit of Sanctions.</i>
	State Port Officer	Rs.200 a year
	Inspector - General of Prisons	Rs.5 or the actual cost whichever is less towards the cost of photo taken for identity pass in respect of each District Probation Officer Additional District Probation Officer.
	Director of Social Welfare	Rs.500 a year
	Director of Social Defence	Rs.50 a year in respect of each Institution in the Department of Social Defence.
	Chief Electrical Inspector to Government	Rs.5 or the actual cost whichever is less towards the cost of photos taken for each Inspecting Officer from the contingencies amount.
	Examiner of Local Fund Accounts	No monetary for taking photostat copies of records. required by the Police or other investigation officers.
	Director of Sericulture	No monetary limit.

APPENDIX 5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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35 Photographic Charges - Cont.

	Authority.	Limit of sanction.
	Commissioner of Labour	Rs.200 on each occasion subject to an annual ceiling Rs.5,000 to meet photographic charges incurred by Inspectors of Factories to photograph places of fatal and serious accidents.
	Commissioner Tamil Nadu Archives and Historical Research	No monetary limit subject to the condition that the expenditure shall be confined to getting essential photographs in respect of gazetteer work alone.
36.	Plague Charges	See the Tamil Nadu Plage Regulations.
37.	Police Charges (A) Bandobust arrangements	The Commissioner of Police is authorised to incur miscellaneous expenditure in connection with Police bandobust arrangements on such items as -- (1) erection of sheds, (2) sanitary arrangements, (3) water-supply arrangements (4) renting of accommodation, (5) lighting, telephone, etc., and

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
37	Police Charges-	
	(A) Bandobust arrangements	(6) other micellaneous and unforeseen charges.
	-Cont.	

He should submit to the Government by the 15th January and the 15th July of each year a statement showing the occasions on which such expenditure was incurred during the previous half-year and the exact amount paid under each item on each occasion.

The return will be sent through the Director General of Police in the case of the Deputy Director-General of Police.

(B) Cooking utensils, plates, etc.	The Director - General of Police may incur expenditure upto Rs.1,000 at any one time on the purchase and repairs of cooking utensils, plates, etc., required for the Police Department, except in the Police School hostels.
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The Director - General of Police may sanction expenditure upto Rs.2,000 (Rupees two thousand only) per year on repairs to the cooking utensils in each of the Tamil Nadu.

Special Police Battalions

(C) Commemoration day	The Commissioner of Police, Madras, is empowered to incur an expenditure of Rs.500 per annum towards Police Commemoration Parade.
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APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

37 Police charges-
(A) Bandobust arrangements-Cont.

(D) Custody of Prisoners, etc. Expenditure may be incurred for the conveyance of an under-trial prisoner, and for feeding a prisoner kept in a lock-up or in custody in a Magistrate's camp in accordance with the scale of batta prescribed by the Government from time to time.

(E) Driving Licences. The Director - General of Police, may incur expenditure for obtaining permanent driving licences for the Assistant SubInspectors undergoing training in the Police Training College.

(F) Hospital charges. (a) Members of the Police force (including Armed Reserves, Tamil Nadu Special Police Battalions) whose pay is Rs.70 a month or less will be treated and fed free in local fund or municipal hospitals, and in Special Police Wards attached to local fund or municipal hospitals. The Government will meet treatment and diet charges on their account at local fund and municipal hospitals, and also the charges for repairs and

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

37 Police charges-Cont.

(F) Hospital Charges.

maintenance of Special Police wards in such hospitals and the cost of any special staff employed for duty in such special wards. The following procedure should be followed in connection with these charges:-

The total cost of the medicines and surgical and other appliances issued for use during each year in a local fund or municipal hospitals in which police patients are treated should be divided proportionately to the number of police and other patients treated in the hospital. The local body concerned may recover from the Government the amount proportionate to the number of police patients by presenting at the treasury a contingent bill countersigned by the District Medical Officer.

(b) When members of the Police force (including Armed Reserves, Tamil Nadu Special Police Battalions) whose pay is Rs.70 a month or less are treated as out-patients or inpatients at a hospital where no special arrangements are made for them, they will be subject to the rules applicable to other persons of the same status at that hospital; any charges leviable from them under the rules of the hospital will be borne by the Government.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

37. Police charges- Cont.

(G) Water-supply and scavenging charges. Charges on account of residential buildings for water supply and scavenging whether payable to a private agency or to a local body, are ordinarily payable by the tenants themselves eventhough the quarters may be rent-free- See Article 120. The Government have, however, sanctioned the following concessions in regard to police lines:-

(1) The Government will bear the scavenging charges for head constables and constables living in Government quarters. The total expenditure for each district should be limited to the amount sanctioned by the Government, but in the case of the City Police, the Commissioner of Police may, without reference to the Government, sanction variations in the rates of scavenging charges. No new item of expenditure under scavenging charges for constables and head constables living in Government quarters may be incurred without the special sanction of the Government.

Exception:- The Commissioner of Police may sanction new items of expenditure on scavenging charges in police lines up to a limit of Rs.50 in each case provided the rate is reasonable with reference to the prevailing market rate.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

37 Police Charges-Cont.

(G) Water-supply and scavenging charges-

Cont. (2) Water Supply-(a) The free supply of water to the police lines in Madras City is subject to a limit of 60 gallons per hut per day where there are no flush-out latrines, and 70 gallons per hut per day where there are flush-out latrines. The Government meet the cost of the difference between these limits and the free allowance allowed by the Corporation. The cost of any excess over the total free allowance for any one set of lines in a locality should be recovered from the occupants in proposition to their pay. In the case of Railway Police, the free supply of water is subject to a limit of 50 gallons per hut per day to the Railway Policemen's lines outside the Madras City limits in the Government Railway Police districts of Madras and Thiruchirappalli.

(b) The Government have sanctioned expenditure on account of water-supply in few other places, subject to a maximum rate fixed for each place. No expenditure in excess of these maximum rates may be incurred without the Government's special sanction.

(c) The Director General of Police may sanction water allowance at Rs.3 per mensem per head to head constables and constables. This amount should be in no case be exceeded.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
37	Police charges-Cont.	

(H) Prizes. . The Director-General of Police may incur an expenditure not exceeding Rs.200 annually and Rs.100 quarterly for awarding prizes to the winners of Police Photography Contest and to the winners who have written the best article on criminal cases investigated with the aid of Forensic Science respectively conducted by the Madras Police Journal.

(I) Government contributions to the State Police Band The Director General of Police may make payment of annual contribution of Rs.1,200 (Rupees one thousand and two hundred only) to the State Police Band under the control of the Assistant Director General of Police, Madras.

(J) Wireless Plant Charges The Director General of Police is empowered to sanction expenditure up to Rs.3,000 on each occasion on the purchase of tools, replacement of parts and other miscellaneous expenditure connected with the maintenance and repairs of Radio Stations in the Tamil Nadu Special Police Battalions.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

57 Police charges-Cont.

- (K) Radio stores. Deleted.
equipment and spares.
- (L) Garden implements. The Director General of Police is empowered to sanction expenditure up to Rs.500 (Rupees five hundred only) on the purchase of garden implements at a time, subject to an annual ceiling of Rs.2,000 (Rupees two thousand only).
- (M) Batteries for the Police Radio Branch. The Director General of Police is empowered to condemn Batteries and make purchase in replacement with a monetary limit of Rs.40,000 at any one time and Rs.10 lakhs per annum at the rates approved by the Director of Motor Vehicles and Maintenance Organisation, Madras from the Tamil Nadu Agro Industries Corporation Limited, Madras. The Director General of Police is empowered to make purchase of batteries at times of urgency from Agencies other than Tamil Nadu Argo Industries Corporation Limited at the rate approved by the Director General of Supplies and Disposals also.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

37 Police charges-Cont.

(N) Renewal of licences for Police Radio Stations.

The Director General of Police is empowered to sanction expenditure without any monetary limits towards the payment of Radio Licence fee for Licence fee for all Police Radio Stations in this State.

(O) Automatic traffic Singnal light.

The Commissioner of Police is empowered to sanction expenditure over and above Rs.1,000 and not exceeding Rs.5,000 at any one time on account of electric consumption and maintenance charges of traffic signal lights on Government roads in Madras City, subject to availability of Budget provision.

(P) Forest Department: Feeding charges for the under-trials booked under Forest offences.

Diet expenditure may be sanctioned for each undertrial booked under forest offences at Rs.5.50 per day.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
38.	Tamil Nadu Fire Service charges-- (A) Hospital charges (See also item (C) below).	The concessions granted to members of the police force and the procedure to be followed in connection with the charges on account of the concessions referred to in item 37(F) will mutatis mutandis apply to members of the Tamil Nadu Fire Services whose pay is less than Rs.210 a month.
	(B) Recruits' expenses.	Firemen recruits may be supplied with razors and paid money for meeting certain unavoidable expenses such as chuckler's fee and lighting charges, at the rates admissible to Police recruits.
	(C) Treatment of sick firemen, drivers, etc.	The Director of Fire Service may sanction expenditure up to a limit of Rs.50 in each case for the treatment of a fireman, leading fireman, driver or messenger who falls ill while on duty or on leave away from his home or station, or for the burial or cremation of his body when he dies in similar circumstances.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

38 Tamil Nadu Fire Service charges-
Cont.

(D)Water supply and scavenging charges. The concessions to head constables and constables referred in item 37 will mutatis mutandis apply to leading firemen, firemen drivers and messengers.

(E)charges on account of First Aid Certificates and First-Aid Badges granted to the Fire Service Personnel by the St. John Ambulance Association. Government will bear the actual cost, not exceeding Re.1.50 p. in each case in respect of each item.

(F)Charges on account of tuition fee for training the Fire Service Personnel in First-Aid by the St. John Ambulance Association. The Director of Fire Service may sanction the payment to the St. John Ambulance Association of the incidental expenses for the training of Fire Service Personnel in the Association at the rate charged by it from time to time.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
38 Tamil Nadu Fire Services charges-Cont.	(G)Charges for training Station Fire Officers and Fireman recruits in swimming and underwater rescue work in the course of their training at the Tamil Nadu Fire Service, State Training School, Madras.	The Director of Fire Service may sanction the payment to the swimming pool authorities of the hire charges for the use of the pool for training purposes at Re.0.37 per head per day.
39.	Portraits for public buildings.	All the Heads of Departments and the Collectors of the districts are empowered to purchase portraits of the former President of India, the present President of India, the former Prime Ministers of India and the present Prime Minister of India, besides portraits of Mahatma Gandhi for their offices.
40.	Postal Charges.	Heads of Departments are empowered to incur expenditure without monetary limit towards postal charges in connection with the use of franking machines in their offices subject to the budget provision.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

41. Printing and Binding
- Printing and Binding work should ordinarily be entrusted only to the Government Press. Heads of Departments are, however, permitted to entrust the work of immediate and special nature to the private printing presses without monetary limit after following the prescribed procedure, viz. invitation of tenders, etc. They should, however, consult the Director of Stationery and Printing beforehand as to whether the Government Press may not undertake the work. The bills should also be settled only with the prior approval of the Director of Stationery and Printing. As far as possible, the orders on local printing may be placed with the co-operative printing presses without calling for tenders at the rates specified in Appendix 'J' of the printing Manual, Part I. In cases where Appendix 'J' rates have been adopted, the bills need not be referred to the Director of the Stationery and Printing, Madras to obviate any delay in the settlement of bills of Police Department, the Director of Stationery and Printing, Madras is empowered to sanction advance payment to the extent of 50 percent on the bill costing Rs.200 and above after the usual preliminary check.

Papers required for printing in the private presses should not be secured by Heads of Departments in the open market without the specific written concurrence of the Director of Stationery and Printing.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

41 Printing and Binding-Cont.

Registration records may be bound and repaired in the offices concerned subject to the conditions specified in the Tamil Nadu Printing Manual. The binders when deputed for the above work may be paid travelling allowance and batta at the following rates:-

(i) Railway Journey-Single fare of the lowest class for the binder.

(ii) Railway freight for the carriage of tools and materials--Actual expenses subject to the production of cash receipt.

(iii) Mileage for the conveyance of tools and materials by Road--Actual expenses subject to a maximum of 37 paise a mile in the ordinary areas and 56 paise a mile in the special tracts.

(iv) Batta for days halted -Rs.1.25 per day.

42.	Raw Materials.	(a) The Inspector General of Prisons or the Director of Social Defence, as the case may be, may sanction a free allowance as noted below for the purchase of raw materials for instructional purposes in Borstal and Approved Schools.
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APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

42 Raw materials. Cont.

Nature of Instructions. Limit of free allowance.

Blacksmithy, carpentry, masonry, metal work, tailoring and weaving, mat weaving in the Senior Approved School, Chingleput. Rs.150 a year for each class plus a further Rs.5 for each pupil in excess of 20, when the number of pupils in a class exceeds 20.

Binding (in Borstal School, Palayamkottai and the Junior Approved School, Thanjavur. Rs.50 a year for each School.

(b) The Director of Social Defence may sanction expenditure on the purchase of equipment and raw materials for the industrial sections in the Vigilance Home and Stri Sadana upto Rs.25,000 per annum. The Director may distribute the amounts among the Industrial sections at his discretion.

The Director of Social Defence may also sanction expenditure on the purchase of equipment and raw materials for the industrial sections of the following Government Institutions.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

42 Raw materials-Cont.

Name of the Institution	Industrial section	Annual limit of expenditure Rs.
1. Government Protective Home Tiruchirappalli.	Tailoring	1,500
2. Government Vigilance Home, Madurai.	Tailoring	500
43. Registration department charges-- Remuneration to women for visiting gosha women.		Rs.3 for each visit in Madras City, and Rs.2 elsewhere, may be paid to women who are engaged to visit gosha women for the purpose of the Registration department.
44. Renting of private lands and buildings.		I. General Principles. The authorities mentioned in rules II, III and IV below may, as indicated therein, rent private lands and buildings for office, residential or other public purposes subject to the following general principles:-

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

44 Renting of private lands and buildings.-Cont.

- (a) No private building or building belonging to another Government may be rented, if any suitable building belonging to the Government is available for the purpose for which a building is required (See also instruction 7 under Treasury Rule (16))
- (b) Heads of Departments are permitted to lease buildings to the extent of their powers up to a period of 3 years.
- (c) When a private building is rented it should be rented on the condition that the rent will be paid in arrear on the first working day after each month's occupation and the rent should be invariably be paid accordingly.
- (d) Insurance against fire of private buildings rented by the Government is left to the option of the owner. If he insures the building he should pay the premia out of the rent. The lease deed for any such building should make it clear that the Government are not liable for damage caused by fire.
- (e) Certificates regarding non-availability of Government buildings and reasonableness of rent should be obtained from the Executive Engineer (Public Works Department) concerned annually.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

44 Renting of Private lands and buildings-Cont.

Note:-- In all the cases of renting of private buildings for Government officers of various departments in Madras City where the carpet area of the building to be taken on lease exceeds 1,000 sq.ft., the certificate regarding the reasonableness of rent will be issued by the Superintending Engineer, Public Works Department, Madras, Chingleput Circle. The certificate regarding the non-availability of Government building will, however, be issued by the Executive Engineer, Public Works Department concerned.

(Memo No.28478/SVI/68-11, dated 4th May 1969).

(f) In every case where a private building is taken on lease, a condition shall be embodied in the lease deed reserving to Government the right to terminate the tenancy at one month's notice.

Notice:-- The Heads of Offices who actually arrange for the renting of private buildings for Government purposes while applying for the certificate of reasonableness of rent should furnish in duplicate the information required in the proforma as shown in Annexure II to this appendix to the Executive Engineer, Public Works Department concerned or the Superintending Engineer, Public Works Department, Madras - Chingleput Circle, as

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

44 Renting of private lands and building-
Cont.

the case may be who should furnish the required certificate with a copy of the proforma duly filling in the items thereon relating to him to the indenting officer retaining one copy of the proforma in his office. The Heads of offices who submit proposals for renting of private buildings for the sanction of Government or by the competent authority, as the case may be, should enclose the above certificate with the proforma received from the Public Works Department Officers. (Memo No.29478/SVI/68-11, dated 4th May 1969).

(g) The authorities competent to rent private buildings may sanction an amount not exceeding a month's rent by way of advance rent for the building, if such advance rent is stipulated by the landlord under the proviso to section 7 (1) (a) of Tamil Nadu Act 18, 1960 (Tamil Nadu Buildings Lease and Rent Control Act, 1960). At the termination of the tenancy, the amount of advance rent shall be refunded or adjusted by the landlord of the building to whom the advance rent was paid and a condition to that effect shall be embodied in the tenancy agreement.

II. Office Accommodation.

(a) Heads of Departments may rent private buildings for office accommodation in the City or Mufassal up to Rs.4,000 per mensem.

APPENDIX 5 *Cont.*

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
44	Renting of private lands and buildings. <i>Cont.</i>	

II. Office Accommodation. -Cont.

Note:- In case where the rent for a building exceeds the limit prescribed in the sub-rule (a) above, the Head of the Department concerned shall obtain the sanction of the Government for the payment of the rent. He may, however, sanction the payment of the rent for the subsequent years after satisfying himself that the conditions prescribed have been fulfilled. The sanction of the Government should be obtained for any enhancement of the rent originally sanctioned by the Government.

(b) When a portion of a building rented for office accommodation is used as a residence, the renting or leasing of the building and the allocation of rent between the residential and non-residential portions shall be governed by the following conditions:-

- (i) When a private building is taken up its suitability so far as accommodation and rent or concerned for the location of the office and occupation by the officer should first be considered.
- (ii) Occupation of a portion of the building as residence should not be detrimental to the conduct of the office in the remaining portion.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

**44 Renting of private lands and buildings-
Cont.**

(iii) It should not endanger the preservation of records.

(iv) Having taken the building, it should be suitably allocated to the office and residence and rent for the two portions divided on plinth area basis as fixed by the Public Works Department. This is however subject to the condition that the officers occupying a portion of the private building hired by Government Departments for office accommodation should forego House Rent Allowance. If the proportionate rent is less than 10 per cent of their pay, they will have to pay that proportionate rent and if it is more than 10 per cent of their pay, they will have to pay 10 percent of their pay. (Memo. No. 143544-A/Codes-I/73-7, dated August 1974).

Exception:-- The rent for the office portion of the buildings taken by the Regional Probation Officers/Probation Officers of the Jail Department for locating their office-cum-residence shall be fixed as below:-

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
44	Renting of private land and buildings- Cont.	

II. Office Accommodation-Cont.

Place.	Rent.
District Head- quarters and Municipal Towns.	1/3rd of the rent for the entire building or Rs.50 whichever is less, plus Electricity charges at the average rate of charges for 3 months, subject to maximum of Rs.5.
Taluk Head- quarters and other places.	1/3rd of the rent for the entire building or Rs.35 whichever is less, plus electricity charges at the average rate of charges for 3 months, subject to maximum of Rs.5.

(Memo.No.54046/Codes-I/75-6, dated 15th September 1975).

- (v) Once the allocation is made, the officer concerned should be made liable to pay the full rent for the residential portion from the date it is occupied by him till the date he vacates it, in the manner indicated in clause (iv) of rule (b) above and he should not be allowed to change the allocation unless there is an expansion or contraction of the office.
- (vi) When an officer to whom a portion of the building is allotted as residence is transferred out of the station and the portion of the building becomes vacant it should be allotted to his successor.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
44	Renting of private land and buildings- Cont.	

II. Office Accommodation-Cont.

- (vii) If there is no officer occupying the post for which the portion is allotted and if it cannot be assigned to any other officer or office during such period, the portion of the building in question should be immediately released to the owner if the latter is agreeable to such a course.
- (viii) If the residential portion of the building is occupied by the family of an officer, even after his transfer from the Station or if the officer stores his personal effects in the portion even after his transfer, he is liable to pay the full rent for the portion of the building till it is completely vacated by him.

Note:-- All Heads of Departments have been authorised to permit where it is absolutely necessary, the gazetted and non-gazetted officers under them to occupy as residence a portion of the building already taken solely for office accommodation if they are not able to find suitable accommodation elsewhere, subject to the conditions that such occupation is temporary and does not exceed six months and that the terms of lease with the owner should be such as to allow the use of the building for any purpose and not solely for office purposes. Such occupation of a portion of a building

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

44 Renting of private land and buildings-
Cont.

II. Office Accommodation-Cont.

shall in addition be subject generally to conditions (ii), (iii), (iv), (v) and (viii) prescribed for the taking for a building for both office and residential purposes.

If for any reason occupation of the portion of the building as residence exceeds six months, the entire building should be deemed to have been taken even at the first instance for location of both office and residence and it should be seen that the conditions prescribed therefor are satisfied.

III. Residential Accommodation.

The power to rent houses to be used by the Government Servants for residential purposes shall vest with the Government.

IV. Accommodation for other public purposes.

For renting land and buildings leased by the Government in the City or Mufassal for public purposes other than the provision of office or residential accommodation, the Heads of Departments may sanction expenditure up to Rs.1000 per mensem.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

44 Renting of private lands and buildings.-Cont.

IV. Accommodation for other public purpose. Cont.

The Commissioner of Civil Supplies is authorised to sanction the payment of rent for each of the private godowns engaged by him for purposes of storing food grains procured on Government account upto Rs.1,000 per mensem.

45. School expenses.
(A) Government Girls Schools. The Director of School Education may sanction the purchase of carpets, duries or jamkalams for the use of classes in Indian Music.

(B) Adi Dravidar Welfare Department Schools. 1. The Director of Adi-Dravidar and Tribal Welfare in respect of Madras City is authorised to incur expenditure subject to the following limits on uniform, travelling allowance, etc., for Boy Scouts and Girl Guides belonging to communities other than kallar community eligible for help by the Adi-Dravidar Welfare Department reading in the schools under the control of the Adi-Dravidar Welfare Department.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
45	School expenses.- (B) Adi Dravidar Welfare Department Schools- Cont.	
(i) (a)	Uniform etc., for an individual.	Ranging from Rs.4 to Rs.60 for each uniform as detailed below:-
		Cub .. 60
		Scout .. 7
		Rover .. 20
		Blue Bird .. 4
		Girl Guide .. 7
(b)	General expenditure for each troupe.	Ranging from Rs.10 to Rs.135 a year as detailed below:-
		Rs.
		Cub .. 61
		Scout .. 135
		Rover .. 84
		Blue Bird .. 10
		Girl Guide .. 20
(ii)	Registration fees, subscription for scout journals, etc.,	Rs.5 a year for each troupe.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

45 School expenses.-

(B) Adi Dravidar Welfare Department Schools-Cont.

- | | |
|----------------------------|---|
| (iii) Renewal of uniform. | Three Years to be fixed as the period of wear. |
| (iv) Travelling allowance. | <p>(a) Single second class fare for journeys by railway.</p> <p>(b) A daily allowance of twenty-five paise for each individual.</p> <p>(c) Mileage at six paise per mile for each individual for road journeys when railway communication is not available.</p> |

The daily allowance and mileage will be increased in the usual proportion for journeys in any of the special tracts mentioned in Annexure V to the Tamil Nadu Travelling Allowance Rules.

2. The Director of Adi-Dravidar and Tribal Welfare may also incur expenditure as described in items (i) to (iii) above, subject to the limits stated thereon uniform, etc., for Boy Scouts and Girl Guides of the Koravar Community in connection with the reclamation of Koravars

APPENDIX 5 *Cont.*

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

45 School expenses.-

(B) Adi Dravidar Welfare Department Schools-
Cont.

in Salem District. [See also item 5.] The limits of expenditure laid down for supply of uniforms, etc., to Boy Scouts and Girl Guides in the Kallar and Koravar Reclamation Areas will also apply in respect of similar expenditure in the Denotified Tribes Settlements.

46. Service postage and telegram charges

The following instructions supplement those contained in Article 119:-

1. (a) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except when they are required for letters or other articles to be sent to foreign countries.

(b) Whenever the cost of establishment is divided between two heads, the charge for service postage stamps should be divided in the same proportion.

2. (a) Government servants should not send communications of any kind regarding their leave, pay, transfer, leave salary, fund subscriptions and other analogous matters

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

**46 Service postage
and telegram
charges--Cont:**

at the expense of the State, as such communications are private and not official. However the self drawing officers are permitted to correspond with the Accountant-General officially in settling personal claims.

(b) Unless the Government have ordered in any particular case or cases, all letters sent by Government servants in their official capacity in reply to communications of any kind received from private individuals or associations should be despatched "Service paid".

(c) The Director of Adi-Dravidar and Tribal Welfare is authorised to sanction adhoc grant upto the maximum of Rs.2,500 (Rupees Two thousand and five hundred only) towards the payment of actual expenditure incurred by the students of the Government College of Arts and Crafts, Madras who are the boarders of the Government Industrial Students Hostel for Scheduled Castes for performing study tours to places of Architectual and Cultural interest every year, subject to budget provision.

Certified copies of documents and unused copy stamp papers in cases (i) where the number of copy stamp papers supplied by applicants is in excess of requirements, (ii) where

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
46	Service postage and telegram charges--Cont.	

an insufficient number of stamps is filed, but the parties fail to supply the additional number of stamps within a given period and (iii) where stamps are filled for copies of records which are not available in the office, should be sent to the parties concerned in envelopes superscribed "certified copies - service unpaid" "copy stamp papers - service unpaid" or "certified copies or copy stamp papers - service unpaid".

NOTE:- Sheets of copy stamp papers received from an applicant remaining unused as a result of the document having been typed or copied too closely should not be returned to the party but should be sent to the nearest treasury.

In the event of any envelope being returned undelivered, the head of the office concerned should pay the postage from his office contingencies. The cover and its contents should then be retained for two weeks so that, if the addressee appears and applies for the copies in person, they may be handed over to him after recovering the cost of the postage paid from contingencies. If he does not so appear the certified copies should be destroyed and a note of such destruction made in the

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

**46 Service postage
and telegram
charges--Cont.**

remarks column of copy application register against the item concerned. The unused copy stamp papers, if any, should then be sent to the local or nearest sub-treasury to be added to its stock.

3. (i) Service postage stamps and post cards may be used for despatching letters written by convicts and also letters written by indigent patients in the three Mental Hospitals in the State. (ii) Private postage stamps may be purchased at a cost not exceeding Rs.25 per jail per year for affixing on the letters addressed by prisoners to their relatives in foreign countries.

4. Bearing postage paid in cash should be separately noted in contingent bills.

5. (i) Government telegrams transmitted over the lines of certain cable companies are charged for at half the rates for private telegrams. Foreign telegrams despatched from India by Government Departments or public officials in the interests of private persons are not entitled to this concession, and are chargeable at full rates. The person in whose interest the telegram is despatched should be required to pay the cost of the message before it is despatched. If the cost of the telegrams is not recovered in advance, it may be met

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

**46 Service postage
and telegram
charges--Cont.**

from the permanent advance of the department or public official sending the telegram, but the telegram should still be classed as private and the head of the office will be responsible for the cost, which will in no case be defrayed by the Government.

- (ii) If any telegram sent by a Government department or a public official in India to the India Office or the High Commissioner for India, London, or vice versa, in the interests of a private person (including a Government servant in his private capacity) is inadvertently classed as "State" and so paid for at the reduced rate, the difference between the cost of the telegram at the reduced rate and the full tariff rate should be paid to the local Telegraph Administration by the authority that sent the telegram, irrespective of the country in which the charges are eventually recovered from the person concerned. If such a telegram was sent from India, the authority that sent it should send the amount to the Accounts Officer, Telegraph Check Office, Calcutta, either in cash or by cheque with a copy or detailed particulars of the telegram concerned. When the amount is sent by money order, the money order commission should not be deducted from the amount due to be remitted to the Telegraph Check Office, but should be recovered from the person concerned.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

46 Service postage
and telegram
charges--Cont.

If the recovery from the person concerned in a case of this kind is made in full or in part in the country of destination (i.e., the country to which the telegram was sent), credit for the amount so recovered should be passed on to the authority that sent the telegram.

- (iii) The rates of charge for inland telegrams are the same for both "State" and "private" telegrams. The charges for inland telegrams sent by Government department or public officials in the interests of private persons should also be recovered from the private persons concerned, wherever possible, and credited to the Government.

6. Payment for telegram charges:-

(a) Payments for telegrams despatched on the public service, whether sent from Government or Railway Telegraph Offices, should be made in cash from the permanent advance of the office concerned.

(b) State telegrams should be classed as "Express" or "Ordinary" as the sender thinks proper. Government servants should bear in mind the necessity for keeping expenditure as low as possible, and should observe the following general principles:-

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
46	Service postage and telegram charges--Cont.	

(1) A telegram should not be sent when a letter serves the same purpose equally well.

(2) State telegrams should, as a rule, be classed as "Ordinary".

They should be classed as "Express" only--

(i) in case of great emergency and

(ii) When the sender knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(3) Except when extreme precision is important, State telegrams should be expressed in as few words as possible; mere auxiliary or connective words should be omitted, when it is obvious that the receiver will be able to fill them in for himself without any difficulty.

NOTE 1:-- When a telegraphic cypher code has been supplied, the code should be used as far as possible.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
46	Service postage and telegram charges--Cont.	

NOTE 2:-- Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph Office.

(c) If a Government servant asks for repetition of telegram received by him in his official capacity he will not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

(d) Telegrams of high officials:-- It is open to the Governor, the Ministers and the Secretaries to the Government to use "O.I.G.S." forms for inland State telegrams instead of paying for them in cash or service stamps in the usual way. These forms may be obtained from the Accounts Officer, Telegraph Check Office, Calcutta, in booklets, on payment at the rate of Rs.1.25 p. per form for ordinary telegrams and Rs.2.50 p. per form for express telegrams. Payments in respect of these booklets should be made by postal money order or by cheque drawn on the Reserve Bank of India in favour of the Accounts Officer, Telegraph Check Office, Calcutta, or by Government Draft. Separate "O.I.G.S." forms for use for foreign State telegrams are supplied free to the officials mentioned above. These are accepted by telegraph offices, and the cost of the message is subsequently recovered.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

46 Service postage and telegram charges--Cont.

All telegrams issued on the "O.I.G.S." forms should be signed by the officials mentioned above themselves and not by any member of their establishment.

(e) Foreign State telegrams:-- The Officers of the State Government of and above the ranks of Under Secretaries may originate Foreign State Telegrams in their official capacity. These telegrams can also be issued by other Government servants whom the Government have from time to time specifically authorized to issue such telegrams. Telegrams originated by other officials in their official capacity will be classified as private, even though they are paid for in service Postage Stamps or through a credit account of a Government establishment. When a foreign telegram originating from an official is treated as private telegram, charges as applicable to private telegrams will be collected and the telegrams will not be given any priority in transmission.

When a Government servant who is not entitled under the rules to send a foreign State telegram find it necessary to do so in the interests of the public service, he should send the message through some superior authority who is so entitled. In

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
------------------------	---------------------------------	----------------------------------

(1)

(2)

(3)

46 Service postage and telegram charges--Cont.

exceptionally urgent cases, he may send the message himself at his own risk, subject to the sanction of his controlling officer being subsequently obtained. The controlling officer may accord sanction only if he himself had the power to send a message under this rule, and he should refuse sanction unless the expenditure is clearly in the interests of the public service.

7. The Director of Technical Education, Madras is permitted to incur expenditure on service postage stamps for correspondence relating to the selection of candidates for admission to the Bachelor's degree courses in the Engineering Colleges coming under the common Selection Scheme and to courses in Government Technical Educational Institutions.

47.	Specimens or samples (A) Agriculture and Animal Husbandry Departments.	The purchase of specimens from the Imperial Institute by the Agriculture and Animal Husbandry Departments requires the sanction of the Director of Agriculture and the Director of Animal Husbandry respectively.
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APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

47 Specimens or samples--

(B) Government Museum. The Director, Government Museum may purchase specimens, including coins, for the museum.

(C) Industries and Commerce Department. The Director of Industries and Commerce may incur expenditure not exceeding Rs.50 in each case and Rs.1,000 in a year on samples of products of cottage industries for exhibition in the Museum maintained in his office.

He may also purchase wherever necessary samples and models required for use in each small-scale industrial unit, handicrafts, cottage and village industrial unit, subject to a maximum of Rs.400 for each unit per year.

The Director of Industries and Commerce may supply free samples upto the limit of Rs.500 per annum against specific and genuine trade enquires of a kind which is likely to result in large orders. He may also issue free samples not exceeding Rs.25 in value at a time to important persons during their visits to the departmental units, sales emporia and depots.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

47 Specimens or samples--
(C) Industries and Commerce Department-
Cont.

He may also supply free samples, upto the limit of Rs.300 per annum of the articles produced in the Scientific Glass Apparatus Factory, Guindy, to the interested agents, stockists and others as a means of advertisement for the products.

47.(D) Fisheries Department

The Director of Fisheries may incur expenditure not exceeding Rs.100 in each case and Rs.1,500 in a year on samples of fish on fishery products, crafts and tackles for the exhibitions in the Museum maintained in his office.

He may also present free samples of Fisheries Products of the Fisheries Technological Station, Tuticorin, to the visiting Central, State and foreign dignitaries and officers up to a value of Rs.5 with a view to promote and popularise the work of the Fisheries Technological Station, Tuticorin.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
47	Specimens or samples-- Cont.	
(E)	Handlooms and Textiles Department.	The Director of Handlooms and Textiles may incur expenditure not exceeding Rs.50 in each case and Rs.1000 in a year on samples of products of Weavers' Co-operative Societies and private producers of cotton, handloom and silk fabrics for exhibition in the show case maintained in his office.
(F)	Sericulture Department.	The Director of Sericulture may incur an expenditure not exceeding Rs.600/- per annum for each unit towards purchase of models and samples. He may also supply articles, departmental pamphlets, bulletins, etc., free of cost to customers upto a value of Rs.2,000/- per annum with a view to promote and popularise the sericulture industry.
48.	Stores	Director of Fire Service--
(A)	Tamil Nadu Fire Service.	Rs.300 (For the purchase of expendible stores such as grease, mobile oil, petrol, kerosene oil and the like for each unit, i.e a tender trailer, mobile tank unit, hoselaying truck, etc.)
(B)	Agriculture Department.	(i) Director of Agricultural may sanction the purchase of gunnies or polythene bags of different sizes for stock in the agricultural depots for packing pesticides and fungicides upto Rs. 20,000 per quarter in respect of each head of office.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
48	Stores-Cont.	
	(C) Agricultural Department-Cont.	(ii) The Director of Agriculture may sanction the purchase of the following stores required for implementing minor irrigation schemes upto the limits indicated against each:
	(i) Pipes, Pipes fittings and filter point materials.	1,50,000 at a time.
	(ii) Drill Steel rods	75,000 at a time.
	(iii) Explosives (Geolatins, detenators, fuses, etc.,)	75,000 at a time.
	(C) Cinchona Department.	Deleted.
	(D) Social Welfare.	The Director, Social Welfare may purchase stores upto Rs.200. The limit fixed applies to the cost of an article of the same kind purchased (or condemned) at any one time, whether they relate to one office or to more than one.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

48 Stores- Cont.

(E) Directorate of Ex-Service-men's Welfare. The Director of Ex-Servicemen's Welfare may purchase stores upto a limit of Rs. 750 in respect of the department of Ex-Servicemen's Welfare. The limit fixed applies to the cost of each article or any number of articles of the same kind purchased at any time whether for one office or a number of offices.

(F) Fisheries Department. The Director of Fisheries may purchase round tin carriers, double tin carriers polythene bags, oxygen cylinders and other accessories required for live fish transport upto Rs.2000 at a time subject to an annual time of Rs.10,000.

(a) The Director of Fisheries may purchase hardware materials, paints and timber required for boat building on tenders recommended by the Fisheries Machinery Committee without any monetary limit.

(b) He may also exercise full powers in regard to purchase of stores (scientific and any other) other than those mentioned in \ item (a) above required for the departmental boat building yards subject to budget provision.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

48 Stores-Cont.

(F) Fisheries Welfare-Cont.

(c) He may also purchase stores for units other than the Boat Building Yards upto Rs.2000 at a time subject to an annual limit of Rs.10,000.

(G) State Chemical Examiner's Laboratory.

The Director, Forensic Sciences Department may exercise full powers and incur expenditure upto Rs.25,000 at a time in regard to local purchase of chemicals, etc., subject to availability of budget provision.

(H) Milk Production and Dairy Development.

(i) The Commissioner for Milk Production and Dairy Development may incur an expenditure upto Rs.2,000 at a time for purchasing locally of non-standardised forms subject to the condition that printing charges are approved by the Director of Stationery and Printing.

(ii) The Commissioner for Milk Production and Dairy Development, Madras may incur an expenditure upto a limit of Rs.50 at a time for local purchase of non-standardised rubber stamps and repairs to rubber stamps.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
------------------------	---------------------------------	----------------------------------

(1)

(2)

(3)

48 Stores-Cont.

(I) Department of Social Defence. The Director of Social Defence may sanction expenditure (i) for the purchase of articles in the industrial sections of the institutions under the department upto Rs.200 for any one article and Rs.1,000 for a number of articles at a time,

(ii) for the purchase of civil store articles upto a limit of Rs.1,250 for any one article and Rs.2,500 for a number of articles at a time for the institutions under the department.

(J) Tamil Nadu Port Department. The State Port Officer may call tenders in the following manner while making purchase of Stores.

(a) Open Tender system Rs.50,000/-

(b) Limited Tender system Rs.10,000/-

(Article 93 of Tamilnadu financial code, Volume I)

(K) Sericulture Department The Director of Sericulture may exercise full powers subject to budget provision.

49. Telephone Charges. (1) No new telephone connections may be sanctioned except with the previous approval of the Government.

APPENDIX 5 *Cont.*

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
49	Telephone Charges-	<i>Cont.</i>

(2) The Heads of Departments may incur expenditure without any monetary limit towards installation of telephones sanctioned by Government in Madras City and in the mufassal and shifting of telephones from one place to another. The limit for other petty charges is Rs.50 in each case.

(3) The number and date of the Government Order sanctioning the expenditure on a new connection should be quoted on the bill on which the charges for it are claimed.

(4) Subscribers are responsible for meeting in full bills for all trunk calls made for their telephone connections irrespective of the person who made the call. All Government subscribers should accept in full the bills prepared against them by the Telephone Accounts Office concerned, even if some of the items pertain to the private business of the official concerned. The department concerned should make its own arrangements for recovery from its officials of the value of the private calls made and for accounting for such items in its own office accounts. Recovery thus made should be taken in reduction of expenditure and not credited as revenue receipts.

APPENDIX 5 Cont.

Serial number of items	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
48	Telephone Charges-Cont.	

In order to check up the trunk call bills presented by the Posts and Telegraphs Department, a Trunk Call Register in the following form should be maintained by all the offices and officers who have been provided with telephones either at offices or in their residences:-

Register of Trunk Calls made from Phone Number.....

Date	Time of Booking	Nature of Call	Time of maturity of call	Duration of call in minutes
(1)	(2)	(3)	(4)	(5)
Whether concessional rate applied and if so percentage of concession.	Booked by	Ticket number	Out station called	Telephone Number and person called.
(6)	(7)	(8)	(9)	(10)
Whether official or private	Purpose of call	Initial of the officer who booked the call	Chalan No. date of remittance, Name of Treasury/ P.A.O. into which remitted and the amount in the case of private calls.	Remarks.
(11)	(12)	(13)	(14)	(15)

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

49 Telephone Charges-
cont.

NOTE: 1. In column (3) whether the call is 'Ordinary', 'Urgent', 'No delay', 'Immediate', or 'Important', 'Lightning', 'PP', etc. should be noted.

2. If call is cancelled, the cancellation Ticket Number should be entered in column number 15.

Certificates to the effect that the charges on account of trunk calls included in the bills have been verified with the entries for the period in this register and the charges found to be correct should be furnished in the bills presented for trunk telephone calls made by the various departmental officers. A corresponding entry showing the number and date of the bill in which the trunk call charges have been drawn should also be noted in this register.

(5-A) The following procedure should be followed for the recovery of call charges from the officers entitled to residential telephones in the City of Madras:-

The number of free calls allowed to the officers in respect of the telephones provided at their residences is 400 per quarter

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

49 Telephone Charges-
Cont.

except in the case of certain officers who have been allowed 750 free calls per quarter. The charges for calls made in excess of the total free calls per quarter shall be borne by the Government and the officer concerned on 1 : 2 basis. When an officer is on leave, the proportionate rental charges for leave periods should be recovered from him.

During leave, the proportionate free calls out of the free calls allowed by the Government should be calculated for two periods, one for the leave period and the other for the period on duty. The charges for the calls calculated for the leave period should be recovered at full rates applicable to a private subscriber.

The excess calls over and above the total free calls should be calculated for two periods; viz., one for the leave period and another for the period on duty. The charges for calls calculated for the leave period should be recovered at the rate applicable to private subscriber, and those calls for the period on duty should be calculated at the rate of 1 : 2 between Government and the Officer concerned.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
49	Telephone Charges-	
	Cont.	

The Officers mentioned in Annexure III. to this appendix are exempted from payment of excess call charges in respect of their residential telephones.

The countersigning officer who accepts the telephone bills of officers having residential connections should intimate to the officers concerned the amounts which they have to pay to the Government for the excess calls and which have to be deducted from their pay bills, and necessary intimation (with full details of the number of calls, etc.) should be sent to the Accountant General, whenever the amount to be recovered from the officers for one or more months exceeds Rs.2. Petty amounts less than Rs.2 each advised to the officers may be accumulated upto Rs.2 for deduction from the pay bills. Amounts which do not accumulate to Rs.2 in a half-year should, however, be intimated to the Accountant General every half-year, and also whenever an officer is transferred out of Madras City. The amounts so advised will be kept under objection in the books of the Accountant-General till they are recovered from the officers concerned.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

49 Telephone Charges-Cont.

(5-B) The following procedure should be followed for the recovery of call charges from the officers entitled to residential telephone in the mufassal:-

The number of free calls allowed to the officers in mufassal in respect of the telephones provided at their residences on Government account in places where the "measured rate" system is already in vogue or will be introduced in future should be 350 per quarter. The charges for the calls made in excess of 350 calls per quarter will be borne by the Government and the officer concerned on 1 : 2 basis. The Collectors, District Revenue Officers, Personal Assistants to Collectors, Revenue Divisional Officers and the Police and Fire Service Officers are however allowed free calls without limit and therefore exempted from payment of any call charges.

When an officer is on leave and is permitted to retain the Government telephone at his residence during the leave period, the proportionate rental charges for the leave period should be recovered from him. During leave, the proportionate free calls out of the free calls allowed by the Government should be

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
49	Telephone charges-Cont.	

calculated for two periods, one for the leave period and the other for the period on duty. The charges for calls calculated for the leave period should be recovered at full rates applicable to a private subscriber.

Similarly, the proportionate excess calls over and above 350 calls should be calculated for two periods, viz., one for the leave period and the other for the period on duty. The charges for calls calculated for the leave period should be recovered at full rates applicable to a private subscriber, and those calls for the period on duty should be calculated in the ratio 1 : 2 between the Government and the Officer concerned.

(5-C) The Subscriber Trunk Dialling facility in respect of all Government telephones is barred in general excepting a few cases of telephones exempted by Government from time to time. Where such facility is available, the Subscriber Trunk Dialling calls should be kept down to the bare minimum and they should be made as far as possible only from office telephones. The Government will not grant any exemption from payment of excess call charges on account of any increase due to Subscriber Trunk Dialling Calls.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

49 Telephone charges-cont.

A register in the following form should be maintained by all officers who are provided with residential telephones to maintain an account of the S.T.D. calls made from residential telephones. Officers who have been totally exempted from payment of excess call charges should enter in the register particulars of all private S.T.D. calls made by them. These calls should be converted into local calls and the charges for them reimbursed to Government. Other Officers should enter official as well as private S.T.D. Calls and the excess call charges on account of official calls recovered from them in the existing ratio of 1 : 2 (between Government and the Officer concerned) the charges on account of private calls being recovered from them in full. The register maintained by an officer who is not competent to pass his own bills has to be scrutinised by the immediate superior Gazetted Officer every quarter and wherever there is any change in the incumbency. Other officers who are competent to pass their own bills should issue formal certificates to the effect that the particulars entered in the register are correct. When private S.T.D.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
49 Telephone charges-Cont.		

calls have to made by officers from their office telephones owing to some exigency the particulars of such call should be entered in the register and a formal certificate vouching for its correctness should be issued by the officers concerned, and the costs thereof reimbursed to Government.

Register showing particulars of S.T.D. calls made from residential telephones.

Name of Officer.....
 Designation.....
 Office.....
 Telephone No.....

Serial number	Date of call	Name and designation of person to whom call was booked	Station called
(1)	(2)	(3)	(4)

**Time of call and its duration	Nature of call whether official or private	Brief particulars of Official calls.
(5)	(6)	(7)

** Since concessional tariff apply to calls made from 7-00 P.M. to 8-00 A.M. the time and duration of calls should be indicated clearly.

APPENDIX 5 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions etc. (3)
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49 Telephone charges-cont.

Particulars of remittance to Government such as amount, chalan No. and date if remittance in the case of private calls (8)	Remarks (9)
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(6) In cases where an officer appointed to act in short leave vacancy becomes entitled, in the period during which he acts, to a residential telephone at Government expense and where an officer on short leave who is ordinarily entitled to a telephone at Government expense is required to pay for the telephone himself while on leave or to surrender the connection, the following procedure shall be adopted:-

I. If the officer who becomes temporarily disentitled for a period not exceeding two months wishes to retain the telephone for his own use, the Government will continue to pay to the telephone department :-

(a) the monthly rent at the concessional rate, and

(b) the call charges at concessional rates, but will recover from the officer both the charges (a) and (b) at full ordinary rates.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

49 Telephone charges-Cont.

If the period for which he continues to be disentitled is more than two months, the telephone connection should be surrendered.

II. When an officer who already has a private telephone becomes an 'entitled' officer for a short period not exceeding two months, the officer will continue to pay the telephone authorities as a private subscriber--

(a) the monthly rent at ordinary rate; and

(b) the call charges at ordinary rate, but he will be reimbursed by Government both the charges (a) and

(b) less half the cost of the proportionate number of calls in excess of 250 calls per quarter of the year.

III. Where the officer who becomes temporarily 'entitled' has no private telephone and a special connection has to be installed the Government will pay the usual rates on his behalf while the permanent officer will have the choice of having his residential telephone installed or paying Government and call charges at ordinary rates.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
50. University affiliation fees, inspection charges, etc.		The Director of Collegiate Education may sanction the payment of affiliation fees and inspection charges to the University of Madras in connection with the opening of new courses of studies in the Government Arts and Training Colleges subject to the condition that the opening of such courses of studies in the respective colleges has been previously approved by the Government.
51. Tents and Camp furniture.	I. The initial supply of tents requires the sanction of the Government. Once the supply is sanctioned, the head of the department concerned may sanction each individual purchase.	
<i>Exception 1:</i> The Commissioner of Prohibition and Excise may sanction the supply of tents to officers of the Excise Department.		
<i>Exception 2:</i> The Chief Engineer concerned may sanction the supply (and disposal) of tents in the Public Works and Highways and Rural Works Departments.		
II. <i>Cost of carriage of tents:</i> - The cost of transport of tents in whole or in part is debitable to the Government only when they are carried on tour beyond a distance of		

APPENDIX 5 *Cont.*

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

51 Tents and camp furniture - *Cont.*

five miles, and no amount may be debited to the Government, in excess of the amount admissible on account of transport by the shortest route. When a Government servant carries tents on tour for use by his office subordinates, they may be carried at Government expense. In other cases, the cost of their carriage may be recovered as follows:-

When tents are carried by road or canal the actual cost of their transport, subject to a maximum rate per mile for the distance travelled at half the mileage rate sanctioned in annexure I of the Tamil Nadu Travelling Allowance Rules, may be debited to the Government. A Government servant mentioned in the Annexure to this Appendix may, when he claims actual expenses for railway journey, recover the actual cost of transporting camp equipment and tents upto the maximum amount of each shown against him in the Annexure.

Exception 1:- When a Government Servant is in receipt of a fixed travelling allowance and carried tents on tour for his personal use, only half the expense of the carriage of tents may be debited to the Government.

Exception 2:- Non-gazetted subordinates of all departments who have been supplied with Government tents may transport them at the expense of the Government when travelling in the scheduled areas, whether they are used for office or for private purposes.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

51 Tents and camp furniture-Cont.

Exception 3:- Claims for actual expenses incurred by officers of the Excise Department in transporting tents may be admitted upto the limit of half the mileage or to nineteen paise a mile whichever is greater.

Exception 4:- The Staff of the State Geological Branch in Grade I to VIII of the Industries and Commerce Department may be allowed to transport their tents and camp equipments and claim the actual cost of transport.

III. Repairs:- Charges for the repair of tents may be incurred under the sanction of the head of the department.

52. Translation charges.

Sessions Judges may incur charges on this account at the rates laid down by the Government--see rule 350

(15) of the Criminal Rules of Practice, 1931. The details of calculation should be given in the bill and for the information of the Accountant-General, the drawing officer should attach to the bill on which the expenditure is recouped, a certificate that the expenditure is in accordance with the scales prescribed in the rules, which should be quoted. All other charges under this head require the previous sanction of the Government.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

53. Employee's State Insurance Scheme-- Employer's Special Contribution.	The Director of Stationery and Printing, Madras, may incur expenditure upto Rs.1,600 in a year towards the payment of Employer's Special Contribution in respect of Government Branch Press, Pudukottai payable at the Pay and Accounts Office, Madras.
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The Director of Sericulture may incur an expenditure upto Rs.1,600/- in a year.

54. National Survey Day.	The Director, Survey and Settlement is authorised to incur a recurring expenditure not exceeding Rs.1,000 (Rupees one thousand only) in connection with celebration of the National Survey Day on the 10th April or any day in April of every year.
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55. Inaugural functions and foundation-stone laying ceremonies.	The Heads of Departments may incur expenditure on each occasion as per the scale given below:
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I. Foundation Stone laying ceremonies:

- i) For schemes costing upto and inclusive of Rs.10 lakhs ..Rs.1,500
- ii) For schemes costing above Rs.10 lakhs ..Rs.3,000

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

55 Inaugural functions and foundation stone laying ceremonies.-Cont.

II. Inaugural functions:

(a) Buildings:

- | | |
|---|-------------|
| i) For Schemes costing upto Rs. 3 lakhs | ..Rs.5,000 |
| ii) For schemes costing above Rs.3 lakhs and upto Rs.10 lakhs | ..Rs.7,500 |
| iii) For schemes costing above Rs.10 lakhs | ..Rs.10,000 |

(b) Seminars/Meetings/Inaugural Functions:

The expenditure should not exceed Rs.1000 excluding Travelling allowances, Daily allowances of such individuals and lunch charges which should be got cleared separately.

56. Tamil Nadu Labour Welfare Fund Act, 1972 and Rules 1973, Employer's Special Contribution to the Tamil Nadu Labour Welfare Board, Madras

The Director of Stationery and Printing, Madras may incur expenditure required for remitting the EMPLOYER'S Contribution in respect of the workers of the Stationery and Printing Department to the Tamil Nadu Labour Welfare at the rates fixed.

APPENDIX 5 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
57. Transport and Travelling expenses in shifting sub-centres in Animal Husbandry Department.		The Director of Animal Husbandry, Madras may incur expenditure upto Rs.200 per case and Rs.5000 for the whole year for the transport and travelling expenditure in shifting sub-centres.
58. Servicing charges for the weighing scales and other equipments.		The Director of Sericulture is fully empowered to fix the charges as per terms and conditions of the suppliers
59. Membership Fees.		The Director of Sericulture may pay subscription towards membership fees in respect of sericulture activities in the State and India.
60. Prizes.		The Director of Sericulture may incur an expenditure of Rs.1,000/- at a time subject to a maximum of Rs.5,000/- per annum, provided the system of giving prizes is in vogue even now.

APPENDIX 5 Cont.

ANNEXURE I.

Maximum weight of Government tents and camp equipment which Government servants may transport at the expense of the Government on their tours.

(See Rule II against item 51).

Departments and Officers.	Maximum weight of <u>camp equipment.</u>	
	Tents (includ- ing poles, mallets, chicks etc.,) and camp furniture.	Camp furni- ture when tents are not carried.
(1)	(2)	(3)
	MAUNDS (82 2/7)	MAUNDS (82 2/7)
Land Revenue	LB	LB
Commissioner of Land Revenue ..	60	10
Commissioner of Land Revenue and Irrigation..	60	10
Collectors ..	45	10
Sub-Collectors in charge of divisions ..	25	5
Sub-Collectors not in charge of divisions and Assistant Collectors ..	20	5
Deputy Collectors ..	20	5
Tahsildars ..		
Deputy Tahsildars ..		3

APPENDIX 5 Cont.

ANNEXURE I Cont.

Departments and Officers.	Tents (includ- ing poles, mallets, chicks .etc.,) and camp furniture.	Maximum weight of <u>camp equipment.</u>
		Camp furni- ture when tents are not carried.
(1)	(2)	(3)
	MAUNDS (82 2/7)	MAUNDS (82 2/7)

Land Revenue- Cont.

Inspecting Tahsildars ..		
Tahsildars and Deputy Tahsildars when enquiring into magis- terial cases in camp ..	..	5

Survey-

Assistant Directors of Survey in charge of Survey Parties ..	25	5
Additional Officers of Survey Parties ..	25	..
Inspectors of Survey and Land Records (Sub-Assistants)..	8	..

APPENDIX 5 Cont.

ANNEXURE I. Cont.

Departments and Officers..	Tents (inclu- ding poles, mallets, chicks etc.,) and camp furniture.	Maximum weight of <u>camp equipment.</u>
(1)	(2)	(3)
	MAUNDS (82 2/7)	MAUNDS (82 2/7)
Survey-Cont.		
Sub-Assistant Director of Survey and Head Surveys. ..	..	3
Excise-		
Commissioner of Excise ..	60	10
Assistant Commissioner of Distilleries ..	25	5
Inspectors of Excise in charge of circles ..	20	5
Assistant Inspectors in charge of sub-circles. ..	20	5
Deputy Commissioners ..	..	5
Assistant Commissioners, except Assistant Commissioners for Distilleries..	..	5

APPENDIX 5 Cont.

ANNEXURE I. Cont.

Departments and Officers.	Tents (includ- ing poles, mallets, chicks etc.,) and camp furniture.	Maximum weight of <u>camp equipment.</u>
(1)	(2)	(3)
	MAUNDS (82. 2/7)	MAUNDS (82 2/7)
Excise- Cont.		
Assistant Inspectors other than those in-charge of sub-circles.	.. ..	5
Forest-		
Chief Conser- vators of Forests ..	50	10
Conservators of Forests ...	35	5
Deputy Conser- vators, District Forest Officers, Forest Engineer and Working plans Officers ..	25	5
Assistant Con- servators and Extra Assistant Conservators not in charge of divisions and Assistant Working		

APPENDIX 5 Cont.

ANNEXURE I Cont.

Departments and Officers.	Tents (includ- ing poles, mallets, chicks etc.,) and camp furniture.	Maximum weight of <u>camp equipment.</u>
(1)	(2)	(3)
	MAUNDS (82 2/7)	MAUNDS (82 2/7)
Forest-Cont.		
Plans Officer .. Forest	15	5
Sylviculturist ..	..	5
Registration-		
Inspector- General of Registration ..	..	5
Other Taxes and Duties-Commercial Tax Officers ..	..	5
Police-		
Director General of Police ..	37	7.5
Deputy Inspector- General ..	25	5
District Superintendents ..	25	5
Assistant Super- intendents ..	21 1/2	5
Deputy Superin- tendents ..	21 1/2	5

APPENDIX 5 Cont.

ANNEXURE I. Cont.

Departments and Officers.	Tents (Inclu- ding poles, mallets, chicks 'etc.,) and camp furniture.	Maximum weight of
		<u>camp equipment.</u>
(1)	(2)	(3)
	MAUNDS	MAUNDS
	(82 2/7)	(82 2/7)
Education-		
Director of Collegiate Education/ Director of School Education
District Educational Officers and Inspectresses of Schools	5
Medical-		
Director of Medical Education	5
Public Health-		
Director of Medical and Rural Health Services	5
Sanitary Engineering-		
Sanitary Engineer	5
Deputy Sanitary Engineers	5

APPENDIX 5 Cont.

ANNEXURE I. Cont.

Departments and Officers.	Tents (includ- ing poles, mallets, chicks etc.,) and camp furniture.	Maximum weight of <u>camp equipment.</u>
(1)	(2) MAUNDS (82 2/7)	(3) MAUNDS (82 2/7)
Agriculture-		
Director of Agriculture Other Gazetted Government Servants in the Agricultural Department	5 5
Animal Husbandry-		
Director of Animal Husbandry	5
Co-operative-		
Registrar of Co-operative Societies	5
Industries and Commerce-		
Director of Industries and Commerce	5

APPENDIX 5 Cont.

ANNEXURE I. Cont.

Departments and Officers.	Tents (includ- ing poles, mallets, chicks etc.,) and camp furniture.	Maximum weight of
		<u>camp equipment.</u>
(1)	(2) MAUNDS. (82-2/7LB).	(3) MAUNDS. (82-2/7LB).
Fisheries-		
Assistant Director of Fisheries, Inland	5
Public Works and Highways and Rural Works-		
Chief Engineer (General) (PWD)	7.5
Chief Engineer for Irrigation	7.5
Chief Engineer, Highways and Rural Works	7.5
Superintending Engineers	5
Executive Engineers .. 20	..	5
Sub-divisional Officers (Assistant Engineers) 18	..	5
Sectional Officers 8	..	3
General Superintendent, Public Works Workshops and Stores	5
Adi-Dravidar and Tribal Welfare-		
District AdiDravidar Welfare Officers	3

APPENDIX 5 Cont.

ANNEXURE.II

[See Note- Proforma under item 44 (I) (f)]

Part I to be filled in by occupying Department.

1. Name of the Office
2. Location of Office (Name of street,
Door No. etc.)
3. a) Date of occupation
b) Whether the entire building has
been occupied or only a portion
thereon.
c) Number of electric light and fan
points in the buildings or
portion under occupation.
d) Whether the building is provided
with a compound and if so, the
open space, if any, available
inside the compound.
e) Monthly rent of building or
portion of buildings.
4. Strength of Office -
 - a) Gazetted
 - b) Non-Gazetted-
 - (i) Ministerial
 - (ii) Others
5. Carpet area:-
 - a) Available in the building
 - b) Required as per yardstick
prescribed in G.O.Ms.No.1274,
Public Works, dated 17th May 1961-
 - (i) For Officers
 - (ii) For Subordinate Staff
 - (iii) For records
 - (iv) For other purposes
(to be specified)

APPENDIX 5 Cont.

ANNEXURE.II Cont:

(v) Total	.. .. .
c) Balance of space, if any, available (a) - (b)	.. .. .
d) How the extra space available is proposed to be utilised.	.. .. .

*Part II to be filled by the
Executive Engineer, Public Works Department
concerned/Superintending Engineer,
Madras-Chingleput Circle.*

6. Total carpet area available for occupation	.. .. .
7. Estimated capital cost of the building or portion rented	.. .. .
8. Monthly rent certified	.. .. .
9. Remarks on item 5 (d) above	.. .. .
10. Any other remarks	.. .. .

APPENDIX 5 Cont.

ANNEXURE.III.

List of Officers who are exempted from payment of excess call charges in respect of their residential telephones.

1. Chief Minister and other Members of Cabinet.
2. Chairman, The Legislative Council.
3. Speaker, The Legislative Assembly.
4. Chief Secretary to Government.
5. Chief Justice, High Court.
6. Government Whip.
7. Deputy Secretary (General), Public Department.
8. All Collectors.
9. District Revenue Officers.
10. Private Secretary to Governor.
11. Private Secretary to Chief Minister.
12. Aide-de-camp to the Governor.
13. Surgeon to the Governor.
14. Director of Information and Public Relations.
15. Under Secretary to Government, Public Department.
16. Officers of the rank of Superintendent of Police and above in the Police Department and Officers in the rank of Divisional Fire Officers, Deputy Directors and Director of Fire Services in the Fire Service Department.
17. Personal Assistants to Collectors.
18. Revenue Divisional Officers.
19. Secretary to the Governor.

APPENDIX 6.

(See Chapter VI, Article 99)

**SPECIAL RULES, RESTRICTIONS, ETC. REGARDING
TEMPORARY ADVANCES FOR SPECIFIC PURPOSES.**

Serial Authority to which
number powers have been delegated. Extent of delegation.

- | (1) | (2) | (3) |
|-----|---|---|
| 1 | Director of Stationery and Printing. | May draw a temporary advance of Rs.5,000 each month for the purchase of 20 bags of maida flour from the flour mills, on the basis of the permit issued by the Commissioner of Civil Supplies, Madras, restricting the purchase every month to the actual quantity required, at the prevailing market rate and to make cash payment in advance to the mills. |
| 2 | Director of Information and Public Relations. | May draw a temporary advance upto a maximum of Rs.1,000 at a time for the purchase of photographic materials and to meet expenses in connection with the functions organised by the Information and Public Relations Department, subject to budget provision. |
| 3 | Director of Technical Education. | May draw advances to make advance payments to the dealers against supply of controlled articles to the Institutions under his control, as and when such advance payments are demanded by suppliers. |

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
4 Registrar of High Court	High Court	May draw an advance upto a maximum of Rs.750 as and when required to meet the expenditure on account of "refund of excess batta amount collected from parties by way of stamps and credited to Government as revenue".
5 Director of Government Examinations.	Director of Government Examinations.	May draw an advance for the payment of advance remunerations to tabulators for the work done by them for the first fifteen days connected with S.S.L.C. Public Examinations.
6 Collectors of Districts except Madras city.	Collectors of Districts except Madras city.	<p>(i) May draw each time temporary advance not exceeding Rs.20,000 from out of the amount allotted towards subsidy for the purchase and supply of plough bulls to Scheduled Castes/ Scheduled Tribes agriculturists.</p> <p>(ii) May draw each time temporary advance not exceeding Rs.10,000 from out of the amount allotted towards subsidy for the purchase and supply of plough bulls to Scheduled Tribe agriculturists.</p>

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
6	Collectors of Districts except Madras city. Cont.	Note:-- The above advances should be adjusted within a period of two months from the date of drawal or before the close of the financial year, whichever is earlier.
7	Examiner of Local Fund Accounts.	May sanction temporary advances upto a limit of Rs.1,000 in each case in connection with the shifting of offices of Local Fund Audit Department.
8	Chief Auditor, State Trading Schemes.	May sanction temporary advances upto a limit of Rs.500 in each case in connection with the shifting of offices of State Trading Schemes Department.
9	Inspector General of Prisons.	May sanction the drawal of temporary advance upto Rs.10,000 to each Jail and Borstal School, Pudukottai, towards the purchase of articles for which advance payments are insisted upon by firms.
10	Commissioner of Police, Madras.	(i) May sanction the drawal of temporary advance to Rs.400 in connection with

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
10 Commissioner of Police, Madras. Cont.	the manufacturing of Targets for annual Revolver shooting practice for the officers of Madras City Police every year.	(ii) May sanction the drawal of temporary advance upto Rs.10,000 at a time in connection with the feeding of police personnel on bandobust duty during mobilisation of the Madras City Police.
11 Director of Indian Medicine and Homoeopathy.	May sanction the drawal of temporary advance upto Rs.5,000 for the purpose of payment of loans to students in the Government College of Indian Systems of Medicine, Palayamcottai under the Tamil Nadu Educational Loan Rules, 1962.	
12 Director of Industries and Commerce.	May sanction temporary advance upto a limit of Rs.500 in each case, in connection with the shifting of offices of the Industries and Commerce Department.	

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
13	All Heads of Departments.	<p>May sanction a temporary advance to the extent required for making full payment at the time of taking delivery of the motor vehicles purchased on the orders of the Government subject to the following conditions:-</p> <ul style="list-style-type: none"> <li data-bbox="443 592 931 675">(i) The amount should be fixed by the Direct Demanding Officer; <li data-bbox="426 707 931 816">(ii) The firm should furnish the engine and chasis numbers of the vehicle in advance; <li data-bbox="410 848 931 931">(iii) The vehicles should be in good running condition; and <li data-bbox="426 962 931 1154">(iv) Amount fixed by the Direct Demanding Officer towards the cost of Motor Vehicle should be paid either by cheque or by a Demand Draft in favour of the firm.
14	Secretary to Government, Legislative Assembly Department.	<p>May draw a temporary advance not exceeding Rs.3000 to meet expenditure relating to supply of refreshment to Members of Legislative Assembly, Presiding Officers, Ministers and Watch and Ward whenever the Assembly meets in the afternoons.</p>

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
15 Commissioner of Labour.		May draw at a time an advance amount not exceeding Rs.1,000 (Rupees one thousand only) for payment to the training institutions towards fee for the training course/programmes conducted periodically by these institutions to which the officials of the State Labour Department are deputed.
16 Director of Adi-Dravidar and Tribal Welfare.		May draw a temporary advance not exceeding Rs.4,500 (Rupees four thousand and five hundred only) to defray the charges relating to Travelling Allowance and Daily Allowance of the non-official members of the State Adi-Dravidar Welfare Committee whenever the meeting is held.
17 Director of Employment and Training.		May permit the Principals of Industrial Training Institutes to make advance payments upto a limit of Rs.5000 at a time to the Tamil Nadu Small Industries Development Corporation and other private dealers towards the purchase of tools and

APPENDIX-6 Cont.

Serial number	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)
17	Director of Employment and Training. Cont.	equipment and other stores, scarce of raw materials like iron, steel, coal, coke, etc. and also towards transport charges wherever necessary.
18	Inspector General of Police.	May allow the sanction of sports grants to be drawn in advance subject to the Budget Provision and subject to adjustment by proper vouchers, bills etc., later.
19	Director of Agriculture.	(i) May draw advance for the exhibition and fairs upto Rs.1000 in each case. (ii) May sanction temporary advance upto the amount of expenditure sanctioned for the purchase in each case.

APPENDIX 7.

(See Chapter VI, Article 102)

**LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING
COUNTER-SIGNATURE AFTER PAYMENT.**

(Deleted).

APPENDIX 8.

(See Chapter VII, Article 125)

RULES FOR THE SUPPLY OF STATIONERY AND PRINTING STORES FOR THE PUBLIC SERVICE.

N.B.--The term "Stationery and Printing Stores" includes all stationery stores, office appliances, printing stores, plant and machinery as set forth in the Annexure.

RULE 1--Purchase in India.

Save as provided in Rule 5, all stationery and printing stores required for use in the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

RULE 2--Tenders.

(a) Tenders shall be invited in India and, when considered desirable, also abroad unless the value of the order to be placed is less than Rs.50, or there are sufficient reasons (which shall be recorded) for holding that it is not in the public interest to call for tenders.

(b) No tender which is not expressed in terms of rupees or which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

(c) Tender shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

RULE 3--Preferences.

(a) When the conditions regarding quality and price are equal, preference in making purchase will be given in the following order:-

Firstly, to articles produced in India in the form of raw materials, or manufactured in India from raw materials produced in India;

APPENDIX-8 Cont.

Secondly, to articles wholly or partially manufactured in India from imported materials;

Thirdly, to articles of foreign manufacture held in stock in India; and

Fourthly, to articles manufactured abroad which would have to be specially imported.

(b) The Director of Stationery and Printing, the Works Manager, Government Press, and the Board of Revenue may, when satisfied that such a measure is justified, allow with the sanction of the Government a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. The preference so allowed shall not exceed 5 per cent of the price at which articles of similar quality not so produced or manufactured can be obtained.

RULE 4--Inspections and tests.

All articles shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed from time to time by the Director of Stationery and Printing and the Works Manager, Government Press, in respect of stationery and printing stores respectively, shall be required to confirm to such specifications and/or to satisfy such tests.

RULE 5--Purchase of special articles.

(a) When suitable and economical purchases of articles of a special or unusual character required for the public service cannot be made in accordance with the preceding rules, the Director of Stationery and Printing, the Works Manager, Government Press and the Board of Revenue may at their discretion obtain such articles through the India Store Department, London.

APPENDIX-8 Cont.

(b) When the value of a purchase so made exceeds Rs.2,000 the purchasing officer shall record his reasons for not effecting the purchase in accordance with the preceding rules.

RULE 6--Inter-departmental purchase.

Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

RULE 7--Powers of Purchase.

N.B.--The powers delegated in this rule are subject to the usual conditions regarding the existence of budget appropriation and also to the orders in force regarding powers to enter into contracts--See Appendix 3.

(a) *Stationery required for use in the offices of the Heads of Departments and their subordinate offices--*In regard to stationery items which are stocked and supplied by the Stationery and Printing Department, the Heads of Departments including District Collectors and District Judges are permitted to purchase such of the items, which the Director of Stationery and Printing is not able to supply for want of stock or other reasons upto a limit of Rs.5000 per year for each Unit Officer till the supply is resumed and only after getting a certificate of non-availability of stock from the Stationery and Printing Department and the period for which such purchase can be made. As regards stationery items not supplied by the Stationery and Printing Department, the Heads of Departments are empowered to purchase their requirements departmentally.

(b) *Stationery which has to be purchased by the Director of Stationery and Printing for supply to the various departments and printing stores required for the Government Press.--*The powers of the Director of Stationery and Printing to purchase

APPENDIX-8 Cont.

stationery and printing stores will be indicated below:-

Serial number and Description of articles.	Extent of powers.
(1)	(2)

I. Stationery Stores--

1. All Stationery articles except paper, boards, carbon and stencil papers, typewriters, duplicators, cyclostyle machines and calculating machines.
2. Paper and boards.
 1. Rate contract purchase: Full powers.
 2. Outside rate contract:-
The Special Purchase Committee consisting of Secretary to Government Transport Department, Director of Stationery and Printing and Under Secretary to Government or Deputy Secretary of Finance Department shall exercise full powers.
3. Carbon and stencil papers. The Director of Stationery and Printing shall exercise full powers subject to approval by the Five-Man Purchase Committee.
4. Typewriters, duplicators, cyclostyle, machines and calculating machines.
 1. Rate contract purchase:-
The Director of Stationery and Printing shall exercise full powers subject to approval of the pattern by the Five Man Purchase Committee.

APPENDIX-8 Cont.

2. *Outside rate contract:-*
Government sanction should be obtained.

II. Printing Stores:-

1. Consumable stores (i) The Local Purchase Committee is empowered to sanction purchases where the total cost of any one or more articles does not exceed Rs.2500 at a time.
- Composing and machine), Binding, Rubber stamp, offset and block-making spare parts, petty plant and electrical goods. Despatch and Miscellaneous goods and contingent stores, viz., oil, cotton waste, etc.

- (ii) On the recommendation of the Local Purchase Committee the Director of Stationery and Printing is empowered to sanction annual purchases upto Rs.20,000 per article.

- (iii) The Five Man Purchase Committee is empowered to sanction annual purchases without limit subject to budget provision.

2. Purchase of spare parts and repairs to machines. (i) The Director of Stationery and Printing is empowered to sanction purchase of manufacture of spare parts or repair to machinery upto Rs.300 in each case.

APPENDIX-8 Cont.

2. Purchase of spare parts and repairs to machines.
Cont.

(ii) The Director of Stationery and Printing may sanction with the approval of the Local Purchase Committee repairs to machines upto Rs.3000 each time, subject to the condition that the book value of the machine does not exceed Rs.5000.

(iii) The Five Man Purchase Committee is empowered to sanction repairs to printing machines without limit, subject to budget provision.

3. Purchase of Dead Stock Item.

(i) The Director of Stationery and Printing is empowered to sanction purchase of Dead Stock item upto Rs.1500.

(ii) The Five Man Purchase Committee is empowered to sanction purchase of Dead Stock item upto Rs.20,000.

(c) In regard to the printing stores required for use in the Photo Zinco Press, Central Survey Office, Tamil Nadu Survey and Land Records Department, Madras, the two committees - one for the Press consisting of Joint Director of Survey, Central Survey Officer (formerly Deputy Director of Survey, Central Survey Office), Works Manager and Administrative Officer and the other for the Drawing Section consisting of Joint Director of Survey, Central Survey Office (formerly Deputy Director of Survey, Central Survey Office), Assistant Director of Survey (Drawing) or (Maps) and Administrative Officer are empowered:

APPENDIX-8 Cont.

(1) to purchase printing materials, stores and chemicals and to incur expenditure on repair to the Machinery and Plant etc., in the Photo Zinco Press, Central Survey Office, and

(2) to purchase survey instruments, drawing instruments typing materials, purchase and repairs of instruments, types etc., of Central Survey Office, Tamil Nadu Survey and Land Records Department, Madras as per the financial limits indicated below:

I. Press

Three Man Committee

1. Joint Director of Survey, Central Survey Office, Madras.5.
2. Works Manager.
3. Administrative Officer.

- | | |
|---------------------------|-------------------------|
| a. Reproduction Stores | Upto a limit of |
| b. Litho and Offset | Rs.5,000/- at any one |
| Inks | time for any one |
| c. Tools and Petty | article or a number of |
| Plants | articles of same |
| d. Reproduction printing | description either by |
| Mounting Plant and | contract or by |
| other machinery | invitation of tenders |
| e. Spare parts | or calling quotation or |
| f. Bazaar articles | otherwise and within |
| g. Chemicals | Budget provision. |
| h. Map Mounting materials | |

To incur expenditure on repairs of reproduction printing and mounting plant machinery and furniture Upto a limit of Rs.4,000/- at any one time on any one of the items and within the budget provision.

APPENDIX-8 Cont.

II. Drawing Section

- | | |
|---------------------|--|
| Three Man Committee | <ol style="list-style-type: none"> 1. Joint Director of Survey, Central Survey Office, Madras.5. 2. Assistant Director of Survey, (Drawing)/or (Maps). 3. Administrative Officer. |
|---------------------|--|

Article	Purchase	Repairs
1. Survey Instruments	Upto a limit of Rs.3,000/- of any one article at any one time and within the provision.	Upto a limit of Rs.2,000/- of any one article or articles at any one time and within the budget provision.
2. Drawing Instruments		
3. Typing materials		

ANNEXURE.

A.--Stationary Stores.

Paper of all kinds, including printing, writing, drawing, blotting cartridge, duplicating, typewriting, tracing, tissue, lithographic, packing, sectional, ferroprussiate, carbon, oiled, waxed, stencil and litho-transfer.

APPENDIX-8 Cont.

ANNEXURE.

A.--Stationery Stores. Cont.

Boards card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real)

Binding materials, imitation leather cloth, needles and thread (linen or cotton).

Writing and drawing materials, including pencils, pens, pen-nibs, fountain and stylo pens, reeds, quills, ink, ink-powders, slate pencils, crayons, chalks, erasers (steel or rubber), ink-stands, ink-pots, rulers, paint brushes, water-colours, colour boxes, saucers, slabs, ruling paste and tracing cloth (ferro-gallic linen).

Ink, printing (black, red, blue and green) and press blanket.

Envelopes of all descriptions.

Miscellaneous--Books (blank, note, reporters, etac.) pads (writing or blotting), tags, tape, twine, straps, sealing wax, glue, gum, pins, pin cushions, paper fasteners and paper cutters.

Packing cases and other packing materials (for Stationery Office and Printing Presses only).

B. Office machinery and appliances.

Typewriters and accessories including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating machines.

APPENDIX-8 Cont.

ANNEXURE.

B.--Office machinery and appliances.

Cont.

Addressographs, protectographs and similar machines.

Dating machines.

Miscellaneous office requisites, e.g., letter scales, punching and stapling tools, office cutlery.

Card index systems and cabinets.

Loose-leaf ledgers.

Machines, etc. required for testing paper and other stationery stores.

C. - Printing Stores.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type-casting, etc., and accessories.

Printing furniture including composing frames and cases, galleys, chases, quoins, reglets, leads, rules, etc.

Type and type metal, and metal for conversion into type metal.

Ink printing (fugitive, bronze blue, sealing wax red, yellow, flake, white, etc.,) and lithographic.

Litho stones, plates and other materials.

Ruling machine blanket.

APPENDIX 8 Cont.

C. - Printing Stores. Cont.

Glue, glucose, glycerine, and other chemicals required for printing.

Leather, buckram, gold leaf, wire thread, paste and numbering machines.

Rubber stamps.

Press blanket, brown holland, art green canvas, guttapercha sheets and palette knives.

Silver sand (for graining plates).

Khaki Drill.

Manila rope.

Mugaline damping thread.

Ajox powder.

Cotton waste.

Roller Composition.

Tinting ink.

APPENDIX 9.

(See Chapter III, Article 37 and Chapter VII, Article 146.)

AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS.

I. Regulations made under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936.

A. Regulations for the conduct of the Audit of Receipts.

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to the Government, which have to be brought to the account, are correctly and promptly assessed, realized and credited to the Public Account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to the account in respect of receipts of any department in such manner and to such an extent as may be determined by the Government in consultation with the Accountant-General.*

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and to see by an adequate detailed check that such regulations and procedure are being observed. In the audit of receipts ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money, to ascertain what checks

* The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant General, Madras.

APPENDIX 9 Cont.

are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish the necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence when it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amending the rules and orders should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi judicial capacity. This instruction does not, however, debar an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribed the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be

APPENDIX 9 Cont.

exercised centrally, a test audit may be conducted at local inspections, the aim being the secure that disregard of rule or defects or procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to the Government was not realized at all or on the due date.

6. Ordinarily, Audit will see that no amounts due to the Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority no sums may be credited to the Government by a debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply mutatis mutandis in respect of audit objections on any accounts of receipts.

**B. Regulations for the conduct of the
Audit of Stores and Stock Accounts..**

1. The audit of stores accounts keep in any office or department of the Government shall be directed to ascertain that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bringing to the notice of the Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

APPENDIX 9 Cont.

2. As regards purchase of stores, Audit will see that--

(i) such purchases are properly sanctioned, are made economically and in accordance with any rules or orders made by the competent authority for the purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(iii) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made, except where the contrary is allowed by the rules of the Government regulating the purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of store whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by the Government or other authority for the issue of stores of any particular kind it should be seen that the scale is not exceeded.

APPENDIX 9 Cont.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to the Government through deterioration. Audit will, therefore, see the measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by the Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping, accounts of such stock. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of the Government, and not under the heads of individual departments.

APPENDIX 9 Cont.

7. Where a priced account is maintained, Audit will see--

(i) that the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, correlated with market rates and revised where necessary;

(ii) that the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the value accounts tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) that steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant-General.*

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary separate rules of procedure shall be laid down by the Accountant-General with the concurrence of the Government.

10. The Government have entrusted the audit of receipts and of stores and stock accounts of the various organisations of the Government to the Accountant-General who will determine the type or the periodicity of such audit.

* The detailed rules are contained in the Inspection manual and office manual issued by the Accountant General, Madras.

APPENDIX-9A

(See Article 143-B)

**INSTRUCTIONS FOR OBSERVANCE BY THE OFFICERS HOLDING
STORES AND THEIR RESPONSIBILITIES**

1. The term "Stores" will have the same meaning as defined in Article 6 of the Tamil Nadu Financial Code, Volume and in Paragraph 324 of "An Introduction to Indian Government Accounts and Audit". It includes and applies generally to all articles and materials purchased, supplies received by transfer, or on indent from central stores, or acquired otherwise for the use of the institution/Department concerned. They consist of expendable and issuable articles or used in the construction or manufacturing process or issued for direct use or accumulated for specific use and purpose. They also include the raw-materials, works-in-progress and finished products, stocks-in-trade, dead stock of the nature of plant and machinery, instruments and appliances, furniture and equipment, fixtures and fittings, live stock, etc.

2. The verification of Physical balances of stores, in the various departments of Government and the specifically entrusted quasi-Government institutions will have to be conducted without dislocating the normal working of the institutions handling stores or hurrying up the process of verification at the close of the financial year. An essential pre-requisite for the successful conduct of physical verification will be the correct and upto-date maintenance of the Stock Registers and all the records subsidiary thereto. The responsibility for presenting all materials for physical verification and affording all help during the process will primarily rest with these Officers. They will observe and carry out the instructions in the paragraphs that follow.

3. The stock registers will be posted concurrently as and when transactions occur and no transaction shall remain unposted after 48 hours of its occurrence.

APPENDIX-9A-Cont.

4. The Invoices and other records for the receipt of stores and similar records for their issuance will be serially arranged, numbered, filed and kept always ready for check by the Administrative Officers or by the Stock verification Officers. There should be one set of serially numbered invoices, records, etc., for receipts and another separate set for issuances.

5. An itemwise index of the stores handled and recorded in the stock register will be prepared in suitable sections and kept separately or attached to stock register. The index should be kept up-to-date with reference to new items of articles introduced or old items eliminated.

NOTE: The Stock Verification Organisation may pay surprise visits to the institutions to ensure that instructions 3 to 5 are strictly adhered to.

6. In institutions where the system of bin cards obtains, the bin cards will be maintained up-to-date and attached to the bins or the articles concerned. The bins of each item, will always correct and legible labels showing nomenclatures, part numbers, symbols, code numbers, etc., to facilitate identification of stores.

7. There will be one location for each item of stores and one bulk location if the quantity is large. Multi-location of the Same item should be avoided. Ample floor space should be available between one location and another so that physical count may be facilitated.

8. Transactions in respect of items actually under verification by the Stock Verification Organisation on any particular day will remain frozen (closed) on the day of counting or during the process of counting.

APPENDIX-9A Cont.

9. The Officer in charge of stores will bring to the notice of the Stock Verification Organisation all pending receipts or issues before the verification commences, that is, quantities on indents partly received and partly in transit and quantities issued which are partly cleared and partly lying in the premises of the Institution.

10. Scraps, obsolete stores, unserviceable materials all remain supported and kept clear of the other stores and accounted for separately.

11. Chipped, broken or damaged articles, parts or materials will not be passed for sound ones. They should be separated and action taken for the recovery of their cost (from the persons responsible for the damage) or for writing off their value (Vide Articles 132 and 132A of Tamil Nadu Financial Code, Volume-I.

12. Stores, plants and materials located outside the buildings are liable to be subjected to more frequent and surprise checks by the Stock Verification Organisation and shall therefore receive careful consideration for their safe keeping and protection.

13. The Officer in charge of the Store, or Sections of Stores (Store-Keepers or their representatives) will attend to the physical inventory and verification and accept the figures recorded on each stock folio and Discrepancy Statement within 24 hours. He will also sign the Discrepancy Statement in token of having accepted the figures. In cases of doubt or discrepancy, a recount may be demanded by him within the time specified above, namely, 24 hours. In case of delay, the figures of the Stock Verification Organisation will be deemed to have been accepted. If a recount is taken and a different figure is obtained, the original figured on the Discrepancy Statement as well as in the stock folio will be rounded and the recounted figure posted boldly above the original figure with a clear notation

APPENDIX-9A Cont.

"recounted" under the dated initials of the Assistant Stock Verification Officer and the Officer incharge of the stores. Immediately on completion of stock verification in each section, the Officer incharge of the section will furnish the following certificate:-

1. Certified that I have presented to the Stock Verification Organisation (Party) for Physical Verification all the items and articles of stores in my charge without any exception and I accept the figures counted (or recounted) or weighed or measured and recorded in the Physical Verification sheets and in the stock ledgers.

2. Certified that I have produced all the Stock Registers pertaining to the stock in my custody and that the closing stocks in the previous stock registers have been duly brought forward to the current stock registers without any omission.

3. Certified that the following is the complete list of stock registers and other records produced by me to the Stock Verification Party.

Dated Signature:

Name :

Designation:

1.

2.

3.

14. EXCESS AND SHORTAGE TO BE ADJUSTED IN STOCK ACCOUNTS:-

On receipt of the report of stock verification from the Chief Auditor, the action indicated below will be taken by the Head of the Institution and a report on the action so taken

APPENDIX-9A Cont.

will be reported to the Chief Auditor within a month through the Head of the Department concerned. Further remarks, if any, of the Chief Auditor should be replied within a month through the Head of the Department concerned. Further remarks, if any, of the Chief Auditor on the replies of the Head of the Institution will also be replied to promptly.

(a) Excess found on Stock Verification:-

Any excess detected during Stock Verification should, after investigation, be accounted for immediately as a receipt with the remarks, "Excess found on Stock Verification". No special orders are necessary for this purpose. The Departmental Officer need not therefore wait for the formal communication of Stock Verification Organisation in the form of Discrepancy Statement along with the physical Verification Report.

(b) Unaccounted Stores and Shortages:-

Similarly, if any item of stores is found unaccounted (e.g. dismantled plant and machinery, steel and wooden articles, etc.,) by the Stock Verification Organisation, it should be brought into relevant stock account immediately with the remarks, "Stores found unaccounted during Stock Verification" and shortages will be removed from the stock registers only on recovery of cost or after orders of the competent authority writing off their value are received. Meanwhile, a note of the deficiency will be made in the margin (or remarks column) of the Stores Register against the relevant items of stores.

NOTE: Setting off of shortages against overages will not as a rule be allowed except in respect of articles of same or similar nature on proper explanation.

APPENDIX-9A Cont.

(c) In institution where account is maintained under the commercial system, the following adjustment for the value of stores will be made besides making credit and debit entries of physical quantities in the stock ledgers as suggested in the previous sub-paragraphs. The overages and shortages will not be mixed up but will be dealt with separately.

(i) The overages will be journalised and passed through the account books as follows:-

	Dr.	Cr.
	Rs.	Rs.
Stores Account	Dr.	

To Stores Adjustment account (Inventory of overage account)

The Stores adjustment account may be closed and taken to the profit and loss account at the close of the trading period.

(ii) The shortages will be journalised and passed through the account books as follows:-

	Dr.	Cr.
	Rs.	Rs.
Stores adjustment account or (Inventory of overage account)	Dr.	

To Stores Account

The Stores Adjustment Account will be treated as an asset account and taken to the Balance Sheet of the trading period to watch its eventual realisation or disposal by recovery or write-off.

(d) Rectification of defects relating to other matters noticed in the report will also be attended to as expeditiously as in the case of deficiencies of stores and the result of the action taken will be reported to the Chief Auditor within the time specified in the report.

APPENDIX-9A Cont.

15. The Head of the Institution holding or handling stores will render to the Stock Verification Organisation (Party) the following aia:-

(a) SCRIPTORY HELP:

As soon as intimation is received regarding the conduct of physical verification, S.V. Form Nos. I and II should be obtained from the Government Press and kept ready before the arrival of the stock verifiers to enable them to prepare the physical verification sheets and the discrepancy statement. The staff of the physical verification organisation should prepare physical verification sheets in S.V. Form No. I by making entries of only such items in which there are discrepancies and then prepare the discrepancy statement in S.V. Form No. II and get them accepted by the Head of the Institution. The discrepancy statement should be prepared in the revised S.V. Form No. II annexed to these instructions.

(b) APPLIANCES FOR WEIGHING, COUNTING, MEASURING, ETC:-

Scale pans, platform scales, weighbridges, measuring rods or tapes, measuring cans and other appliances including the vehicles for moving the stocks under verification to the sites of weight-bridges, etc., which may be necessary for the conduct of the physical inventory will be obtained and made available to the Organisation.

(c) MANUAL LABOUR:-

Necessary skilled and unskilled labour will be secured at the cost of the institution concerned and placed at the disposal of the Stock Verification Organisation (Party) whenever required by them during their periodical verifications or during other surprise visits by them.

APPENDIX-9A Cont.

(D) ACCOMMODATION AND SPECIAL ACCESSORIES:-

In institutions handling large number of items of stores, machine-parts, raw materials involving large quantities under each item or category the Stock Verification Organisation (Party) may have to spend a long time and they may have to adopt special devices and equipments to carry out the physical 'count'. The Head of the Institution will obtain and provide any special appliances required by them and also provide protected accommodation for the safe keeping of their records and special appliances and for the conduct of their office work.

(e) TRANSPORT:-

The Officers incharge of stocks and stores shall provide necessary transport facilities to the Stock Verification Parties during their verification work and inspection to quicken their work and ensure proper supervision.

NOTE: The Commissioners of Municipalities should provide transport facilities to the Stock Verification Organisation during their Stock Verification and inspection.

(f) The Officers incharge of stocks and stores will render such other item of help as may become necessary from time to time and as may be required by the Stock Verification Organisation (Party) for the proper conduct of their operations.

16.(a) The instructions contained in this part are in addition to those which have been issued by Government or the Head of the Department for the proper maintenance of Stores Accounts and for the control and custody of stores.

(b) The Heads of Departments will furnish the copies of instructions for the maintenance of stores and stocks issued by them and the Government from time to time. They will also forward to him

APPENDIX-9A Cont.

copies of reports embodying the result of physical verification conducted periodically by the departmental officers as well as reports regarding defalcations, etc., if any, discovered during such verification.

17. PHYSICAL VERIFICATION REPORT AND STATEMENT:-

The Stock Verification Report is deemed as issuing from the integral part of the Government in the Finance Department and the figures arrived at by the Stock Verification Officers should be accepted as final.

ANNEXURE

STOCK VERRIFICATION FORM NO. II

(Para 15(a) of Appendix 9-A)

Physical Verification Statement as on.....19....

Name of Institution		Store/Unit or Section		
Sl. No. in the stock Register of the Institution	Name of articles & other particulars	Rate	Price Per.	No.
(1)	(2)	(3)	(4)	(5)

Quantity according to

Stock Register	No.	Physical Verification
Total weight or other measures		Total weight or other measures
(6)	(7)	(8)

APPENDIX-9A Cont.

ANNEXURE

STOCK VERIFICATION FORM NO. II

(Para 15(a) of Appendix 9-A)

Excess found on physical Verification

No.	Weight or other measures	value
(9)	(10)	(11)

Shortage found on physical verification

No.	Weight or other measures	Value	Remarks
(12)	(13)	(14)	(15)

APPENDIX 10.

(See Chapter VIII, Article 153)

**LIST OF GOVERNMENT BUILDINGS SPECIALLY
PLACED IN THE CHARGE OF THE PUBLIC WORKS DEPARTMENT
AND HIGHWAYS AND RURAL WORKS DEPARTMENT FOR
MAINTENANCE AND REPAIRS.**

(Deleted)

APPENDIX 11.

(See Chapter VIII, Articles 158 and 185.)

**POWERS DELEGATED BY THE GOVERNMENT TO
SUBORDINATE AUTHORITIES TO SANCTION EXPENDITURE ON
WORKS.**

The delegation of these powers is subject to advance provision being made in the Budget Estimates for the works. No work should be sanctioned without specifically verifying the provision of funds in the budget estimates. The works should be undertaken only after the availability of funds is certified by the Accounts Wing of the Department.

PART I

**WORKS ALLOTTED TO DEPARTMENTS OTHER THAN
THE PUBLIC WORKS, ELECTRICITY AND FOREST
DEPARTMENTS.**

The authorities specified below may sanction estimates for expenditure on the construction and repairs of buildings upto the limits shown below subject to the conditions in Articles 151, 152, 153 and 158 in Chapter VIII.

Serial number of item.	Sanctioning authority	Maximum limit of sanction.	
		Non-residential Rs.	Residential Rs.
1.	2.	3.	
	Heads of Departments-		
	(i) Original works	10,000	10,000
	(ii) Maintenance (Repairs)	10,000	10,000
	(iii) Commissioner of Revenue Administra- tion- Construction and repairs to buildings for each work in a year.	25,000	25,000

APPENDIX 11 *Cont.*

Note 2: Sanction for improvement to an existing residential building may be accorded, subject to the condition that the standard rent of the building will not thereby exceed 10 per cent of the average emoluments of the class or tenants for whom it is intended.

The above delegation is not applicable in connection with rent-free quarters or with any proposal for acquisition of land to be added to the compound of a residence whatever the cost of value of the land may be.

Note 3: The Director of Industries and Commerce is empowered to sanction expenditure on construction of buildings (original works) upto a limit of Rs.20,000 in respect of his department.

PART II.

WORKS ALLOTTED TO THE PUBLIC WORKS DEPARTMENT.

The following rules indicate the powers delegated to the various authorities in regard to works allotted to the Public Works Department and executed by them:-

A. POWERS OF CHIEF ENGINEERS.

1. The following powers have been delegated to the Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works):-

<i>Sanction to Estimates--</i>	<i>Limit of powers.</i>	
<i>(a) Administrative Approval--</i>	<i>Non-residential Rs.</i>	<i>Residential Rs.</i>
(i) To accord administrative approval to estimates for works required for his department (other than electrical works).	1,00,000	10,000

APPENDIX 11 Cont.

Sanction to Estimates-- *Limit of powers.*

(a) <i>Administrative Approval--</i>	<i>Non-residential Rs.</i>	<i>Residential. Rs.</i>
--------------------------------------	----------------------------	-------------------------

Note: For electrical works, see Appendix 13.

(ii) Contribution works Rs.40,000

(iii) To sanction estimates for the purchase of tools and plant and livestock. Full powers.

(b) Technical sanction.

To accord technical Full powers (upto 10 percent of the estimate) to detailed administrative works approved by the competent authority.

(c) Excess over estimates.

To deal finally with all excess of not more than 5 per cent of the amounts of any sanctioned estimate. He may also pass excess expenditure upto a limit of Rs.5,000 on all works irrespective of the amounts of the sanctioned estimates. This delegation will apply to electrical works also".

2. The following powers have been delegated to Chief Engineer (Irrigation):-

*Sanction to Estimates:- (a) Administrative Approval.-*Powers to accord administrative approval to estimates for the following classes of works provided that whenever the distribution of water or ryots' interests are affected the Chief Engineer should obtain the prior approval and counter signature of the Board of Revenue to the scheme. Cases in which there is disagreement between the Chief Engineer and the Board of Revenue should be submitted by the Chief Engineer to the Government through the Commissioner of Revenue Administration/Land Administration.

APPENDIX 11 Cont.

	<i>limit of powers. Rs.</i>
(1) 4701,4702 & 4711-Capital out- lay on Irrigation, Navigation, Drainage and Flood control projects (Commercial)	
(2) 2701,2702 & 2711-- Irrigation, Navigation,Drainage and Flood control projects (Commercial).	50,000
(3) (a) 2701,2702, & 2711-- Irrigation, Navigation, Drainage and Flood control projects (Non-commercial).	
(b) Miscellaneous expenditure. 7,500 non- (The power should not be recurring in exercised in any case each case, unless there is specific subject to budget appropriation for maximum limit the purpose and the of Rs.1 lakh expenditure is non- recurr- in a year. ing.	
(4) Original and improvement works relatiang to residential buildings	10,000
(5) Full contribution works (Original works)	Full powers.
(6) Purchase of tools and plant and live-stock.	Full powers.
(7) Tank restoration scheme works- Extensions and improvements.	50,000
(8) S.M.I.P. Works.	1,00,000
(9) Purchase of and improvement to floating plant for which no rent or hire is chargeable.	Not more than Rs.45,000

APPENDIX 11 Cont.

- (10) Purchase of and improvement to floating plant for which rent or hire is recoverable. Not more than Rs.15,000

Note: The limits fixed herein are for 'works' only, not including centage charges for establishment, tools and plants, etc.

(b) Technical sanction.

Original Works: After the competent authority has accorded administrative approval to a project, the Chief Engineer may accord technical sanction to detailed working estimates against the sanctioned provision under each head, provided that whenever any modification is proposed in the details of the scheme involving a departure from the approved design or the alteration of other parts of the scheme or affecting the standard of efficiency or stability of the whole work, he should move the Government to accord fresh administrative approval.

Repairs	Ordinary	Full powers
Repairs	Special	Full powers
Tools and plant estimates .. ..	.. ..	Full powers

(c) Excess over estimates.

Same powers as those of the Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works).

Note: The conditions stipulated in notes 1 and 2 under Part I will apply to the delegation in this section also.

APPENDIX 11 Cont.

**B. POWERS OF OFFICERS OF THE OTHER DEPARTMENTS
IN REGARD TO WORKS DEBITABLE TO PUBLIC WORKS GRANT**

All the works under this section should be executed only by the Public Works Department.

(a) *Original works other than residential buildings and electrical works.*

The following authorities have been empowered to accord administrative approval to original works other than residential buildings and electrical works, the cost of which is debitable to Public Works Grant.

Heads of Departments.	Limit of powers. Rs.
(i) Original works	1,50,000
(ii) Maintenance (Repairs) ..	10,000

Note: - In regard to the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations, provided that they are works of a minor character that are essential to keep the chambers upto the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accomodation in the locality.

(b) *Residential buildings.*

	Limit of powers. Rs.
Original works including additions and improvements.	10,000

Note 1. - Proposals relating to residential buildings should be in accordance with the latest type designs approved by the Government.

APPENDIX 11-Cont.

Note 2:- Sanction for improvement to an existing residential building may be accorded, subject to the condition that the standard rent of the building will not thereby exceed 10 per cent of the average emoluments of the class of tenants for whom it is intended.

The above delagation is not applicable in connection with rent-free quarters or with any proposal for the acquisition of land to be added to the compound of a residence whatever the cost of value of the land may be.

Note 3:- In respect of the Department of Sericulture, the financial powers of the officers for sanction of estimates for original works for expenditure on construction and maintainance (repairs) of existing non-residential buildings are as follows subject to budget provisions:

	<i>Original works</i>	<i>Maintanance (repairs)</i>
Director of Sericulture	Rs.1,50,000	Rs.10,000

PART III

WORKS ALLOTTED TO THE FOREST DEPARTMENT

The Government have delegated the following powers to the Chief Conservator of Forests in regard to the sanction of estimates for works:-

Estimates charageable to 'Revenue account - Special' expenditure.

<i>Nature and amount of estimates.</i>	<i>Limits of powers.</i>
(1)	(2)
	Rs.
A. - Purchase of Elephants---	
The powers under this head are subject to the condition that the	

APPENDIX 11 Cont.

A.- Purchase of Elephants-Cont.

Nature and amount of estimates.

Limits of powers.

(1)

(2)

Rs.

sanctioned establishment of elephant is not increased without the previous approval of the competent authority.

6,000 for each elephant.

B. - Purchase of Livestock---

(i) This head covers the purchase of live stock (other than elephants), stores, tools and plant (including articles of European manufacture) and furniture in connection with forest schemes for which the Government's general approval has already been obtained.

50,000 in each case

(ii) other estimates for expenditure not relating to Forest Schemes.

10,000 in each case

C. - Other Items---

(i) Individual works included in a forest scheme, which has already received the Government's sanction.

5 lakhs for any one work

(ii) Works other than those sanctioned in (i) subject to the condition that no expenditure is incurred on any work exceeding Rs.20,000 unless the Government's general approval has been previously obtained.

50,000 for any one work

APPENDIX 11 Cont.

NOTE 1. - These powers do not apply to buildings constructed for the Forest Department by the Public Works Department and charged against the Public works grant - See Part II of this Appendix.

NOTE 2. - These powers should not be exercised in cases relating to residential buildings, the standard rent of which is in excess of 10 percent of the emoluments of the Government servants, for whom buildings are intended.

NOTE 3. - This restriction will not apply to cases relating to residential buildings for which the Government have approved type designs.

PART IV

WORKS ALLOTTED TO THE STATE PORT DEPARTMENT.

The Government have delegated the following powers to the State Port Officer in regard to the sanctioning of estimates for works:

<i>Nature of Power</i>	<i>Limit of Powers Rs.</i>
1. (a) Administrative approval of original work (non-residential)	2,00,000
(b) Residential	20,000
2. Maintenance (Repairs)	
(a) Non-residential	50,000
(b) Residential	20,000
3. Repairs to Dredgers, Motor Launches, Mobile Cranes, Boats sandpump installations, Transformer Sub-Stations, Purchase of workshop Machinery, Pumpsets, Generator sets and other machineries.	25,000

APPENDIX 12

[See Chapter VIII, Article 185 (Note)]

**PROCEDURE TO BE FOLLOWED IN THE CASE OF
WORKS OF CONSTRUCTION, RECONSTRUCTION, EXTENSION OR
IMPROVEMENT OF MEDICAL BUILDINGS COSTING Rs.50,000
OR MORE FOR EACH WORK.**

1. Before approximate estimates and preliminary plans relating to Hospital schemes are submitted to the Government for administrative approval, the scheme should be carefully scrutinized by a committee consisting of the Director of Medical and Rural Health Services /Director of Medical Education, the Consulting Architect to Government, an officer of the Medical Department to be selected by the Director of Medical and Rural Health Services /Director of Medical Education and an Executive Engineer, who has had considerable experience of the construction of buildings to be selected by the Chief Engineer. If the scheme relates to a mufassal hospital and personal inspection by a committee is considered necessary, the members of the committee may visit the site and draw travelling allowance for the journey. The plans should then be scrutinized by the Chief Engineer and returned to the Director of Medical and Rural Health Services /Director of Medical Education for obtaining administrative approval.

2. As soon as possible after administrative approval is obtained to any building scheme, detailed plans and estimates should be prepared with lump-sum provision for electrical and sanitary fittings. When the outline of the detailed plans is ready, the Consulting Architect to Government should consult the Director of Medical and Rural Health Services /Director of Medical Education, who should consult and circulate the plans to two experienced doctors and an experienced Matron who has practical knowledge of her branch of the administration of a large hospital. The Director of Medical and Rural Health Services /Director of Medical Education should consider specially such points as lay out and

APPENDIX 12 Cont.

orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of the arrangement of the building. The Consulting Architect to the Government should ascertain the exact requirements from the Director of Medical and Rural Health Services /Director of Medical Education and incorporate them in the plans which are to be countersigned. The plans countersigned by the Director of Medical and Rural Health Services/ Director of Medical Education should not be altered subsequently without the sanction of the Government.

For the preparation of detailed plans and estimates for electrical and sanitary fittings, the procedure prescribed in Article 201 should be followed.

3. When the work has been started, no proposal to carry out an important structural alteration or addition or a change in design involving an increased outlay should be considered. The professional authorities concerned may; however, consider the question of making alterations and additions that are essential in the interest of the soundness of the work.

APPENDIX 13

[See Chapter VIII, Article 201]

**LIST OF AUTHORITIES EMPOWERED TO SANCTION ADDITIONS,
IMPROVEMENTS AND ALTERATIONS TO EXISTING
ELECTRICAL INSTALLATIONS.**

<i>Authority.</i>	<i>Extent of power</i>	
	<i>Non-residential buildings.</i>	<i>Residential buildings.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
Secretaries to Government including Secretary to the Legislature.	Upto Rs.10,000 a year for each building including appurtenant buildings in the same compound.	Upto Rs. 5,000 a year for each residence including out-houses.
Heads of Departments	Upto Rs. 10,000 a year for each building including appurtenant buildings in the same compound.	Upto Rs. 5,000 a year for each residence including out-houses.
Commissioner of Revenue Administration	Upto Rs. 10,000 a year for each work of additions, improvements and alterations to the existing electrical installations.	Upto Rs.5,000 a year for each work of additions, improvements and alterations to the existing electrical installations.
Director of Sericulture	Upto Rs.10,000 for each building including appurtenant buildings in the same compound.	Upto Rs.10,000 for each residence including out-houses.

APPENDIX 13 Cont.

NOTE 1--The delegation of powers in regard to residential buildings is subject to the conditions--

(i) that the quarters concerned are occupied on payment of rent;

(ii) that the standard rent of the quarters concerned does not exceed 10 per cent of the average emoluments of the class of Government servants for whom the quarters are intended; and

(iii) that the charges for the consumption of electric current are paid by tenants.

The above conditions do not apply to the powers of the Comptroller, Governor's Household in respect of buildings in the compounds of Government Houses.

NOTE 2. In regard to the electrical installation in the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations upto a limit of Rs.500 for each work, provided that they are works of a minor character that are essential to keep the chambers upto the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accommodation in the locality.

APPENDIX 14.

(See Chapter IX, Article 209.)

SPECIAL RULES, RESTRICTIONS, ETC., REGARDING
PARTICULAR ITEMS OF MISCELLANEOUS
EXPENDITURE.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
1	Burial or cremation of deceased desti- tute persons.	The incidence of charges for the burial or cremation of destitute persons is as follows:-
	Item.	Items to which the charges are debited.
	(1)	(2)
(a)	Those dying within contonment limits.	Contonment fund concerned.
(b)	Those dying within municipal limits.	Municipal fund Concerned.

NOTE 1.- When a District Magistrate or Judge disposes of the property of a destitute person dying in municipal limits he may pay the municipality concerned charges connected with the burial or cremation of that person. If the amount realized from the property is less than the burial or cremation charges, the whole amount may be paid to the municipality.

NOTE 2.- In Madras City, the Commissioner of Police may meet the charges for the burial or cremation of any destitute person who dies within his jurisdiction otherwise than in a contonment area, subject to a maximum limit of Rs.50 in each case and recover them subsequent from the Corporation of Madras.

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
(c)	Those dying in local board areas and in hospitals or dispensaries maintained by Local Boards.	Local fund concerned.

NOTE.- When the corpse of a destitute person is found in a village, the village headman is responsible for arranging for the burial or cremation under the rules in the Village Officers' Manual. The charges involved in the disposal of the corpse should be recovered from the panchayat concerned or district board as the case may be.

The bills, except in regard to charges incurred by the Commissioner of Police, should be supported by a certificate that the expenditure does not include any charges on account of persons who have died in a municipal or cantonment area or in a hospital or dispensary maintained by local board or panchayats.

2 Chemico-legal Charges. (See also item 10 (F))	The construction and repair of mortuaries attached to institutions of local bodies should, as in the case of mortuaries attached to Government hospitals and dispensaries, be carried out by the Public Works Department at the expense of the Government--c.f. item 16 in Appendix 10. The cost of all furniture and articles required for chemico-legal purposes in dispensaries maintained by local bodies will also be met by the Government.
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APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
3	Compensation pay- ments.-	
	(A) Destruction of animals suffering from Surra.	See the rules under the Glanders and Farcy Act, 1899 (India Act XIII of 1899), embodied in the Tamil Nadu Animal Husbandry Department Manual.
	(B) Workmen's Com- pensation Act, 1923 (India Act VIII of 1923).	The following authorities may sanction the payment of claims to compensa- tion under the Act in accordance with the provisions thereof:- Commissioner of Commercial Taxes. Chief Engineers. Director of Industries and Commerce Inspector-General of Prisons. Director of Agriculture. Director of Stationery and Printing Director of Social Defence Director of Fire Service.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
3. Compensation payments:- Cont.		
(B) Workmen's Compensation Act, 1923 (India Act VIII of 1923. Cont.	Principal Chief Conservator of Forests. Director of Fisheries.	
(C) Compensation for accidents in which Government vehicles are involved.	The Heads of Departments are empowered to sanction compensation upto Rs.5,000 in each case and to settle cases quickly out of court. The Workmen's Compensation Act 1923, should be used as a guide in calculating compensation for death or injury to persons whose status and earnings would normally bring them within the provisions of that Act.	
(D) Compensation payable to Devasthanams, Municipalities, Panchayats, etc., for the tanks taken over by the Fisheries Department for fish culture.	The Director of Fisheries Madras may take over tanks for fish culture from the Devasthanams, Municipalities, Panchayats on payment of an annual compensation subject to prior concurrence of the Devasthanams or Local Body concerned and execution of agreement in this regard and also subject to review by the Government in deserving cases.	

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
3 Compensation payments:- Cont.		
(E) Industrial Disputes Act, 1958.	The following authorities may sanction the payment of claims of compensation under the Act in accordance with the provision thereof:-	Chief Engineers, General, Parambikulam - Aliyar Project, Irrigation, Buildings and Highways and Rural Works.
(F) Compensation for rights of fisheries in tanks, creeks and other water sources belonging to Devasthanams, etc. when taken over.	The Director of Fisheries is empowered to take over tanks and other water sources on payment of compensation subject to prior concurrence of the local body or Devasthanam concerned and execution of agreement in this regard and also subject to review by the Government in deserving cases.	
4 Denotified Tribes-- Reclamation	The Director of Most Backward Classes and Denotified Tribes may sanction or incur expenditure as shown below upto the limits mentioned:-	
	[See also items 13 (B) to 13 (D) below.]	

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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4 Denotified Tribes Reclamation-Cont.

A. Agriculture in Denotified
Tribes Settlements--

- (i) Maintenance of Government farms in Denotified Tribes Settlements. Rs.1,500 a year for each Settlement.
- (ii) Grants to each settler for Rs.600 each settler. any or all of the following purposes:-
- Cultivation expenses.
 - Purchase of agricultural implements.
 - Purchase of cattle.
 - Purchase of seed.
- (iii) Maintenance of Government cattle Rs.180 a year for each animal in each Settlement subject to the condition that the expenditure should be restricted to absolute minimum.
- (iv) Upkeep of gardens--
- Aziznagar Settlement. Rs.300 a year for each Settlement.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

4 Denotified Tribes Reclamation-Cont.

B. Grants for Boarding--

- (i) Boarding grant to Piramalai Kallar pupils of Madurai district undergoing industrial and special education in Madurai district as well as in other districts. The rates approved by the Government

NOTE.-- Boarding grants should be sanctioned in accordance with the rules prescribed in G.O.Ms.No.3415, Industries, Labour and Cooperation, dated 18th October 1957 as amended in G.O.Ms.No.67 (Harijan Welfare), Industries, Labour and Co-operation, dated 6th January 1959.

- (ii) For supply of rations or midday meals to school children in the Denotified Tribes Settlements at Aziznagar. The rates approved by the Government.
- (ii-A) For the purchase of and repairs to vessels of the midday meals sections in each of the Denotified Tribes Settlements. Rs. 300 year

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
4 Denotified Tribes-Reclamation-Cont.		
B. Grants of Boarding-Cont.		
(iii) For the education of Vaduvarpatti Koravar children in the Ramanathapuram District.	The rate of grant should be fixed on the basis of the expenditure incurred in the year preceding that to which the grant relates, subject to a maximum rate of Rs.5 a month for each pupil and a total expenditure of Rs.4,000 a year.	
C. Grants for clothing--		
(i) Free supply of clothing to deserving pupils of denotified tribes--		
(a) reading in schools and colleges or undergoing training in industrial courses outside the settlements;	Rs.15 a year for each pupil.	
(b) reading in settlement Schools.	Rs.8 a year for each pupil.	
(ii) Washing the clothing of the school children in each of the Settlements at Aziznagar and Stuart-puram.	Rs.5 a year for each pupil	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)	(2)	(3)
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4 Denotified Tribes Reclamation-Cont.

D. Huts construction and repairs.--
Allowances for--

- | | |
|---|---|
| (i) the construction of huts for settlers newly admitted into a Settlement; | Rs. 45 for a family. |
| (ii) the reconstruction of huts destroyed by accidental fire, cyclone or similar catastrophe; | Rs.60 per hut subject to annual limit of Rs.2000 for each settlement |
| (iii) the construction of additional huts, when the accommodation in a settlement is insufficient for the existing members; | Rs. 45 a hut subject to a total maximum expenditure of Rs.450 a year for each settlement. |
| (iv) repairs to huts | Rs.15 a year for each hut. |

NOTE.- The allowance in each case should be restricted to actual necessities within the maximum limit of expenditure.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

4 Denotified Tribes Reclamation-Cont.

*E.Grants for training in
midwifery, compounding, etc.
in recognized institutions--*

- | | |
|--|---|
| (i) To deserving children of any settlement and to Kallar children in the Madurai and Ramanathapuram districts-- | Rs.500 in each case, subject to the condition that the beneficiaries do not draw any stipends/ scholarships / grant from any other Government or non-Government source. |
| a) for training in compounding, sewing, embroidery, etc., (boys or girls) | |
| b) for training in midwifery (girls only) | |
| (ii) To deserving daughters of discharged settlers (including Christians) for training in midwifery | |

F. Industries--Aziznagar Settlement--

Carpentry Weaving	Full.
Sandal manufacture	Rs.10,000 a year.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)

(2)

(3)

4 Denotified Tribes Reclamation-Cont.

G. Maintenance allowances.-

To settlers newly admitted into a Denotified Tribes Settlement--

Men	37 paise a day for each person.
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Women	23 paise a day for each person.
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Registered youths between the ages of 16 and 21.	28 paise a day for each person
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NOTE.- The allowance should be restricted to actual necessities and should in no case be continued for longer than one year.

H. Repairs to roads in Denotified Tribes Settlement.-	Rs.350 a year in each Settlement.
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I. Scholarships, stipends and other educational concessions.	See item 13 (D)
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J. Dietary and other incidental charges on account of settlers placed in lockup in all the Settlements.	Rs.500 a year
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APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
4 Denotified Tribes Reclamation-Cont.		
K.	Construction of quarters for teachers in settlements.	Rs.750 in each case.
L.	Construction of buildings in settlements other than those for schools of teachers' quarters provided each estimate is approved by the P.W.D.	Rs.2250 in each case.
M.	Construction of new wells in settlements.	Rs.750 for each well
N.	Repairs to quarters for teachers in schools for Koravars in settlements.	Rs.75 for each building
O.	Repairs to buildings in settlements other than those for schools or teachers' quarters.	Rs.750 a year for each settlement.
P.	Repairs to wells in settlements.	Rs. 75 a Year for each well.
Q.	Construction, repairs, etc. of bore hole latrines in denotified tribes settlements.	Rs.450 a year for each settlement.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)

(2)

(3)

4 Denotified Tribes Reclamation-Cont.

<p>R. Sanction of incapable allowance to the following classes of inmates in the Criminal Tribes settlements subject to the provision that such inmates have no relatives in the settlements who is able and who by the custom of the country is bound to support them:</p>	<p>Rs.10 a month for each person who do not work at all (Vide G.O.Ms.No. 126, Social Welfare Department, dated 21st February 1974).</p>
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i. Idiots and Lunatics.

ii. Cripples.

iii. Blind persons.

iv. All persons who are incapable of earning their living due to old age or physical infirmity.

5 Demurrage charges.- The Heads of Departments may sanction the payment of demurrage charges up to Rs.10,000 at a time subject to the condition that the amount is recoverable from the person or persons responsible.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
6	Destitute persons-- (A) Conveyance and escort charges.	

The Inspector-General of Prisons may incur expenditure on travelling allowance and other incidental expenses at the rates prescribed in rule 503 of the Tamil Nadu Prison and Reformatory Manual, Volume II, for "C" class convicts, in sending female prisoners convicted of infanticide detained in the rescue homes maintained by the Madras Seva Sadan and the Salvation Army to their native places on their discharge from those rescue homes.

(B) Maintenance. The Commissioner of Police in Madras City may sanction expenditure on the maintenance of strangers and indigent persons, and on travelling allowances granted to destitute persons to enable them to reach their destinations. The daily batta for the maintenance of each destitute person should not exceed the following rates:--

Madras City and Mufassal.

Europeans Rs.4.

Anglo-Indians and Indians Rs.4.

The bill should be supported by a memorandum showing the number of persons of each class, the period for which and the rate at which the allowance was granted and particulars as to the stations and distances travelled when expenditure on travelling is incurred.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

6 Destitute persons-Cont.

(C) Approved schools and Vigilance - Educational, Vocational and Training facilities.

The Director of Social Defence may sanction expenditure upto Rs.15,000 per annum towards educational, vocational and training facilities for pupils and ex-pupils of all Government and private institutions under his control."

7 European vagrants-- Charges on account of.

The State Government bear charges incurred on account of European Vagrants for any period prior to the date on which the vagrant signs an agreement in each case under section 17 of the European Vagrancy Act, 1874 (India Act IX of 1874). The charges will be incurred in the following circumstances:--

- (i) when the vagrant (immediately after declaration as such) is kept in the custody of the police till he is sent to the place of work or the work house (which involves no journey); and
- (ii) when the vagrant is sent to the Government work house or place of work.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
------------------------	---------------------------------	-----------------------------------

(1)

(2)

(3)

**7 European vagrants-
charges on account of-
Cont.**

The Commissioner of Police in Madras City may incur expenditure on account of European vagrants subject to the following maximum limits per day :--

Rs.

- | | | |
|----|---|---|
| 1. | Subsistence allowance for each vagrant in the city. | 3 |
| 2. | Subsistence allowance for each vagrant in the mufassal. | 3 |
| 3. | Dieting charges for each European vagrant sent by rail. | 6 |

A vagrant should be conveyed to the workhouse or place of employment by the lowest class of accommodation available by mail or passenger train.

**8 Examination Charges--
Government Examinations-- Deleted.**

9 Exhibition-- The Heads of Departments may incur expenditure up to Rs. 5,000 on any single exhibition, seminar or fair.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

10 Fees for services rendered--

(A) Examiner of Questioned Documents.-

When an opinion is obtained from the Government Examiner of Questioned Documents, Simla or the State Examiner of Questioned Documents, Madras the prescribed fee for the services rendered is payable to the Central Government Examiner of Questioned Documents, Simla and to the State Government in the case of the State Examiner of Questioned Documents, Madras. When the Government Examiner of Questioned Documents, Simla or his assistant is required to give evidence in a court, whether on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is also payable to the Central Government.

When the State Examiner of Questioned Documents, Madras, or his assistant is required to give evidence on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is payable by the Department or the private party concerned to the State Government.

Whenever the opinion of the State Examiner of Questioned Documents, Madras is obtained, the prescribed fee for his services should be credited to the State Government under the head "0055. Police--800. Other receipts-- AG. Collection of payments for services rendered".

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(A) Examiner of Questioned Documents- Cont.	

Executive authorities other than the Deputy Inspector-General of Police should requisition the services of the Examiner or his assistant only in important cases and with the sanction of the Government in each case. There is, however, no restriction on references ordered by courts.

The Commissioner of Police may obtain the opinion of the Examiner of Questioned Documents without the sanction of the Government subject to the following three conditions:--

- (1) consultation should be restricted to really important cases.
- (2) each case should be personally examined by the Commissioner of Police, who should satisfy himself that expert opinion is absolutely necessary, and
- (3) the Commissioner of Police should forward to the Government by the 15th January and the 15th July of each year a statement showing:--
 - (a) the number of cases in which he requisitioned the services of the Government Examiner of Questioned Documents in the previous half-year, and

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(A) Examiner of Questioned Documents-Cont.	
	(b) the reasons for requisitioning his services in each case.	
	<i>Explanation.</i> ----References made by a court suo moto in civil cases to which the State is not a party will be deemed to be cases from private parties.	
	(B) Interpreters.	See rule . 68 of the Criminal Rules of Practice, 1931.
	(C) Medical Inspection of students.	(1) Medical inspection is confined to the College departments of Government Arts Colleges for men and women.
		(2) Fees not exceeding seventy - five paise for every first
	inspection of a student and thirtyseven paise for each subsequent inspection should be paid to the medical officers who carry out the inspections. A fee of Re.1 for each medical inspection should be collected from each student in the P.U.C. or first year degree course who may be required to undergo medical inspection.	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(C) Medical inspection of students- Cont.	
		(3) The expenditure should be incurred only with the previous sanction of the Director of Collegiate Education.

The bill for the fees payable to medical officers (drawn on T.N.T.C. Form 40) should contain the names of the officers to whom the amounts are to be disbursed and should also be supported by a certificate that no previous claim has been made on the same account and that the fees recoverable from students have been recovered and credited to the Government.

(D) Medical treatment
of emergent cases in
sub-jails.

The Jail authorities may pay consolidated remuneration of Rs.5 a day to honorary and private medical practitioners for treatment, the grant of medical certificates, if any, and the travelling expenses for journeys to and from subjails for the treatment of serious cases in sub-jails in emergencies during the absence of paid medical officers in charge of the institutions. If the services of honorary medical officers who are appointed to paid posts in Government medical institutions and are in receipt of honoraria are utilised for the purpose, they should be allowed only the actual expenses incurred for the journeys to and from the jails.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
(E)	Pleaders, etc. ..	(i) The fees payable to Government Law Officers in Madras City are regulated by the standing orders issued by the Government.
		(ii) The fees payable to mufassal Government pleaders and public prosecutors and to private pleaders and vakils engaged on behalf of the Government are also regulated by the scales laid down by the Government and embodied in the Criminal Rules of Practice and B.S.O. No.97.
	The prior sanction of Government should be obtained for incurring expenditure of fees to pleaders in mufassal and in the City, in all civil cases or proceedings (including those relating to execution proceedings), where costs are not recoverable by Government, from the other party.	
	Where however, costs, are recoverable from the other party, Heads of Departments may sanction fees to pleaders in the mofussil and in the city without financial limit in all civil cases or proceedings including those relating to execution proceedings where there are no complications in payment of fees to the	

APPENDIX. 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	

(E) Pleaders, etc.,-Cont.

pleaders and law costs are recoverable by Government from the other party. Where, however, there are complications in payment of fees to the pleaders or costs are not recoverable from the other party prior sanction of Government should be obtained for incurring the expenditure. The Commissioner of Commercial Taxes has been authorised to sanction fees without financial limit in cases where there are no complications and where the fees paid to the pleaders is recoverable from the other parties.

The Registrar of Co-operative Societies is empowered to sanction the defence in the cases where the Heads of Departments have been delegated with powers to sanction fees to Law Officers in the Courts, subordinate to High Court upto a monetary limit of Rs.100/- in cases where costs are not recoverable from other parties and where the costs are recoverable from other parties without any financial limit, so as to avoid delay in settlement of fee bills.

NOTE.-- For purposes of audit, a certificate to the effect that the fees paid are not in excess of the fees which the officer drawing or countersigning the bill is authorized to pay should be attached to the bill for fees.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(E) Pleaders, etc.,-Cont.	

The Commissioner of Commercial Taxes is authorised to sanction fees to the District Government Pleaders including the City Government Pleaders, Pleaders doing Government works in the district upto a monetary limit of Rs.1,000 (Rupees one thousand only) in cases where the costs are not recoverable from the other parties.

The following procedure should be strictly followed:-

- (1) Sanction of fees should be issued by the department which ordered filing of the case or sanctioned defence as the case may be.
- (2) The number and date of the proceedings sanctioning filing of the case or defence, as the case may be, should be quoted in the orders sanctioning fees.
- (3) The undermentioned direction should be incorporated at a suitable place in the order sanctioning fees.

The Law Officer/s is /are requested to intimate the date of realization of the fee sanctioned in this order to the departmental authority from whom he/ they obtained instructions or record for the conduct of the case.

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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10 Fees for Services
rendered-Cont.

(E) Pleaders, etc.,-Cont.

(iii) Legal assistance to Government servants for
defence of cases instituted against them.-

- (a) The sanction of the Government or any other competent authority to which the power has been delegated should be obtained to defend, at the public expense, a civil suit instituted against a Government servant in respect of any act done in his official capacity.

NOTE.-The following authorities have been empowered to accord sanction for the defence of Government servants under their control on civil cases when the fee of the lawyer who may be engaged for the defence in each case is not likely to exceed the limit noted against them. They may also sanction fees, not exceeding the regulation fee and subject to the limits noted against them, to private counsel engaged for the defence in such cases:-

Commissioner of Commercial Taxes.

The Honourable Chief Justice, in the case of members of the staff of the High Court and the High Court in the case of other officers under the administrative control of the High Court	Rs.500
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APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(E) Pleaders, etc.,-Cont.	
	Chief Engineers, Principal Chief Conservator of Forests, Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, in the case of officers and servants of the department under his control in civil cases	
	Director of Agriculture Director of Industries and Commerce Registrar of Co-operative Societies State Port Officer Transport Commissioner, in the case of State transport workers under his administra- tive control Director of Stationery and Printing .. Director of Fisheries Director-General of Police Commissioner of Police	Rs.300
	Commissioner of Labour	.. Rs.200

See also item 1 (b) in Part B of Appendix 21.)

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	

(E) Pleaders, etc.,-Cont.

(b) When a criminal charge not falling under section 197 of the Code of Criminal Procedure is brought against a Government servant, the head of the department in Madras City may, if the fee of the lawyer who may be engaged for the defence is not likely to exceed Rs.25 a day or Rs.150 for the whole case, decide whether the defence shall be undertaken at the expense of the Government or not. If the fee is likely to exceed the above limits the head of the department, shall instruct the appropriate legal adviser of Government to appear for the Government servant in the initial proceedings and request the court to postpone the further hearing of the case pending a decision by the Government as to whether he should be defended at the expense of the Government or not.

Note.-All Heads of departments in Madras City have been empowered to sanction fees to private counsel engaged for the defence of Government servants in criminal cases at rates not exceeding the rates payable to Public Prosecutors in the mufassal and subject to a maximum of Rs. 150 for each case. (See also in item 1(c) in Part B Appendix 21.)

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(E) Pleaders, etc.,-Cont.	
	(c) For purposes of audit, the certificate prescribed in the Note under Rule (ii) above should be attached to the bill for fees, if any.	
	(iv) Proceedings against legal practitioners.--The High Court is authorized to incur an expenditure not exceeding Rs.1,500 a year towards fees to advocates engaged to conduct enquiries under the Indian Bar Councils Act, 1926 (India Act XXXVIII of 1926), into the conduct of legal practitioners in cases which are taken up by the High Court without a complaint or in which the complainant fails to appear before the tribunal or in which the District Judge thinks it desirable to proceed with the enquiry.	
	(v) Procedure for the payment of fees to legal practitioners not in Government service for the work done by them on behalf of the State in the High Court or Supreme Court the expenditure on account of which is debitable to 2014. Administration of Justice.--The Registrar, High Court, Madras, shall draw and disburse the fee sanctioned to the advocate concerned on the production of the particulars of the sanction and an advance receipt for having received the amount. If payment is desired by draft,	

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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10 Fees for Services
rendered-Cont.
(E) Pleaders, etc.,-Cont.

the advocate concerned shall send necessary postage stamps for sending the draft for the amount by registered post and acknowledgement due. If, however, cash payment is desired, the amount of the fees will be remitted to the advocate concerned by money order less commission.

(F) Post-mortem examination.

The payment of fees, if any to Government servants for examining corpses or wounded persons is regulated by the subsidiary rules and orders under Fundamental Rule 47--See also the Civil Medical Code and the Animal Husbandry Department Manual.

(See also Appendix 3 to the Tamil Nadu Account Code, Volume I.)

(G) Security
Printing Press
(Nasik Road)

When the officials of the Security Printing Press, Nasik Road, are summoned to attend courts of law as expert witnesses in note forgery cases and cases regarding the fraudulent use of stamps, their pay for the period of absence from their headquarters and the travelling allowance due to them should be debited to State funds.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(G) Post-mortem examination.-Cont.	
	The fees on this account deposited in the Courts should be credited to the Government as miscellaneous receipts of the Courts concerned.	
11	House Committees of the Legislature.	The Secretary to the State Legislature may incur expenditure on the authority of the resolutions passed by the committee (Assembly and Council), subject to budget provision.
11-A	Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.	The Director of Statistics, Madras may sanction the following rates of honorarium and labour and incidental charges connected with the conduct of crop cutting experiments under crop estimation surveys during each fasli year.
	(i) Rates payable in the case of experiments on food crops. (paddy and Millets):-	

APPENDIX-14—Cont.

Serial number of item.	Description of the expenditure.	Special rules restrictions etc.
(1)	(2)	(3)
11-A	<p>Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.</p>	
	<p>a. Honorarium to the Primary worker (Deputy Agricultural Officer/Development Assistant/Grama Sevak.)</p>	<p>Rs.2 (Rupees two) per experiment.</p>
	<p>b. Honorarium to the Maistry/Agricultural Assistant working under the primary worker.</p>	<p>Re. 1 (Rupee one) per experiment.</p>
	<p>c. Honorarium to the Village Karnam.</p>	<p>Re. 1 (one) per Village for two experiments under each category.</p>
	<p>d. Labour and incidental charges</p>	<p>Rs. 4 (four) per experiment.</p>

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
11-A	<p>Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.</p>	<p>(ii) Rates payable in the case of experiments on non-food crops (cotton, groundnut and sugarcane):-</p> <p>a. Honorarium to the Rs. 2 (two) per Primary worker (Deputy experiment. Agricultural Officer/ Development Assistant).</p> <p>b. Honorarium to the Re.1 (one) per Maistry/ Agriculture experiment. Assistant working under the primary worker.</p> <p>c. Honorarium to the Re.1 (one) per Village Karnam. village for two experiments under each category.</p> <p>d. Labour and incidental Rs.5 (five) per charges. experiment.</p>

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
12	Kallars and Koravars--Reclamation.	See items 4 and 13.
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	See also item 4.
(A)	Grants to co-operative societies towards the cost of clerical assistance.	<p>The Registrar of Co-operative Societies may sanction grants to selected co-operative societies formed among the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and for societies composed of members of backward communities towards the cost of part-time and full-time clerks employed to write up their accounts, subject to the following conditions:--</p> <p>(i) The maximum grant to each society should not exceed Rs.30 per mensem.</p> <p>(ii) the grants should not be continued to one and the same society for a period of more than 3 years.</p> <p>(iii) the grant should be made only to really good societies which are likely to be pulled up and put on a firm basis by the provision of</p>

APPENDIX 14 Cont.

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	
	(A) Grants to co-operative societies towards the cost of clerical assistance.	

clerical assistance and which will utilise such clerical assistance for the improvement of their economic position either by providing subsidiary occupations for their members or by the extension of other non-credit activities and the grant should be stopped for societies which fail to respond satisfactorily within a reasonable time.

- (iv) each society receiving help should be required to meet a portion of the cost of the clerical assistance with reference to its financial position and the grant to it would be limited to such portion of the cost as cannot be met by it from its own funds.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	

(A) Grants to co-operative societies towards the cost of clerical assistance.

The Registrar will have discretion to divert to societies for Adi-Dravidars and other eligible communities any unspent balance from the grant sanctioned for societies consisting of members of the backward communities. He will also have discretion to make changes in the societies selected for payment of these grants, and also to vary the amount of grants, as circumstances may require.

(B) (i) Grants for fees, books, clothing, etc. The Director of Adi-Dravidar and Tribal Welfare may sanction grants up to a maximum of Rs.200 a year in each case and subject to a total limit of RS.5,000 a year, to deserving students belonging to communities eligible for help by the Adi-Dravidar and Tribal Welfare Department studying in

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Amelio- rative measures.	
	(B) (i) Grants for fees, books, clothing, etc. Cont.	
		Public educational institutions as defined in Rules 1 and 2 of the Tamil Nadu Educational Rules, to enable them to meet the expenses connected with their fees, books, slates, and other equipment required for their study and, in the case of the poor students among them, also clothing, etc.
	(ii) Supply of midday meals, etc.,	Supply of midday meals to pupils of Adi-Dravidar and Tribal Welfare Schools is tied up with the CARE supported midday meals programme available for children in the schools run by education department.
	(C) Miscellaneous expenditure.	The Director of Adi-Dravidar and Tribal Welfare may incur non-recurring expenditure upto a limit of Rs.5,000 in each case on miscellaneous measures connected with the welfare of the communities eligible for help by the Adi-Dravidar and Tribal

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	

(C) Miscellaneous expenditure-Cont.

Welfare Department such as the construction of pathways, wells and latrines, raising the levels of housesites and propaganda work for the improvement of the condition of the above communities.

NOTE.- The above powers shall be restricted to grants for specified objects. Grants for general purposes without specifying the objects will be sanctioned only by the Government.

(D) Scholarships, etc.-- Scholarships will be sanctioned by the Adi-Dravidar and Tribal Welfare Department to the pupils belonging to eligible communities studying in Elementary, Basic, Secondary, or High Schools and undergoing Collegiate, professional, industrial, technical and commercial courses as per the rules and regulations notified by the Adi-Dravidar and Tribal Welfare Department every year.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Amelio- rative measures.	
	<i>(E) Life time and usage of vessels in hostels under the control of Adi-Dravidar and Tribal Welfare Department.</i>	
	The minimum period of life time for the various types of vessels used in the hostels run by the Adi-Dravidar and Tribal Welfare Department is as shown below:	
	Copper/Brass Vessels	.. 7 years.
	Iron Vessels	.. 3 years.
	Aluminium Vessels	.. 2 years.
	Stainless Steel Vessels	.. 5 years.
	The vessels should not be replaced automatically at the end of the period. Before replacement, they should be inspected, condemned and disposed of under the orders of competent authority.	
	<i>(F) Family allowance for Tribals: A sum of Rs. 250/- as family allowance will be paid by the Director of Adi-Dravidar and Tribal Welfare to each tribal who is deputed to New Delhi every year to witness the Republic</i>	

APPENDIX 14-Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13.(G)	Special Welfare and Nutritious Meal Programme Department-Ameliorative measures.	
	1. Grant towards the purchase of text books and note books to handi-capped children;	The Director of Social Welfare is delegated with financial
	2. Travel Concession to handicapped children to avail of facility to go to school and hospital from the place of residence;	powers to implement ongoing schemes and to release grant every year subject to budget provision.
	3. Women's Welfare composite programme-encouragement of economic activities through Mahalir Mandrams;	
	4. Schemes encouraging widows' remarriage;	
	5. Assistance to poor women for giving vocational training and;	
	6. Marriage assistance to orphan girls.	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
14	Industries and Commerce Department--	Deleted.

14-A Technical Education
Department--

Scholarships for the students of the Tamil Nadu State enrolled at:

The Director of Technical Education may sanction scholarships to students at rates approved by Government from time to time.

- (1) Indian School of Mines and applied Geology, Dhanbad.
- (2) Indian Institute of Science, Bangalore.
- (3) School of Mines, Cornandal.
- (4) Marine Engineering Training, Calcutta.
- (5) National Sugar Institute, Kanpur.
- (6) Government Mining Institute, Kothagudam.
- (7) Government Mining Polytechnic, Tumbar.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
14-B Holding of Design-cum-Model competition and award of prizes:		Deleted.
14-C Industries and Commerce Department.		The Director of Industries and Commerce is empowered to pay the subscription towards the membership fee.
15 Medical lending libraries--Grants.		The Director of Medical and Rural Health Services may sanction contributions not exceeding Rs.500 a year for each district towards the maintenance of lending libraries of medical books.
16 Rehabilitation--Ex-inmates of Approved Schools and Vigilance Institutions.		(a) The Director of Social Defence may award lump-sum grants on the following scale, to deserving ex-inmates of Government Approved Schools, Sri Sadan Rescue Home and Government Vigilance Home, who have acquired proficiency in any vocation or craft, for purchase of initial equipment to pursue the particular craft or calling in which they had training in those institutions:-

APPENDIX-14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
16	Rehabilitation- Ex-inmates of Approved Schools and Vigilance Institutions.-Cont.	
	Approved Schools:-	
		Rs..
Carpentry ..	5 awards at Rs.200 each	1,000 every year.
Weaving ..	7 awards at Rs.100 each	700 "
Book binding	3 awards at Rs.100 each	300 "
Gardening and Agriculture.	3 awards at Rs.60 each	180 "
Masonry	3 awards at Rs.50 each	150 "
Tailoring	7 awards at Rs.100 each	700 "
Embroidery and needle work	2 awards at Rs.100 each	200 "
Blacksmithy	5 awards at Rs.100 each	500 "
Metal work	5 awards at Rs.100 each	500 "
	Total for all Government Approved Schools	4,230 "
	Vigilance Institutions--	
Weaving	2 awards at Rs.100 each	200 "
Tailoring	2 awards at Rs.100 each	200 "
Embroidery and needle work	2 awards at Rs.100 each	200 "
	Total for all Government Vigilance Institutions.	600 "

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
16	Rehabilitation-- Ex-inmates of Approved Schools and Vigilance Institutions.-Cont.	
	(b) The awards shall be made subject to the following conditions:-	
	(1) That the grantee has had training for not less than three years and is certified by the instructor concerned to have acquired sufficient proficiency in a craft or vocation; and	
	(2) that the grantee, either because he or she is an absolute destitute or because the parent or guardian is too poor to provide for his or her after-care, could start making a livelihood only with the help of the State.	
17	Relief of Distress-- (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms.	1. (a) The Commissioner of Revenue Administration and other officials of Revenue Department mentioned below may sanction expenditure for relief of distress caused by each case of natural calamities like floods, cyclone, fire as indicated below subject availability of funds:-

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	Relief of Distress-- (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
i) Dependent Deputy Tahsildar	upto Rs.20,000/-	in each case of natural calamities.
ii) Tahsildar	upto Rs.50,000/-	"
iii) Revenue Divisional Officer/Sub-Collector	upto Rs.1 lakh	"
iv) Collector	upto Rs.5 lakhs	"
v) Commissioner of Revenue Administration	upto Rs.10 lakhs	"

1.(b) Monetary limits for drawal of amounts by Collectors under TR27 for expenditure connected with defence or other emergent purposes such as natural calamities as a permanent measure are indicated below:
a permanent measure are indicated below:

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	<p>Relief of Distress-- (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.</p>	
	Collectors of Thanjavur, Madurai, Tiruchirapalli and Pudukottai Districts	Upto Rs.5 lakhs
	Collectors of other Districts	Upto Rs.2.5 lakhs
2.	<p>Eligibility for the grant.-- Free grants are for providing relief in cases of poverty. Relief will therefore be confined to cases of persons who are too poor to rebuild their houses without help from the Government and only where there has been no contributory negligence on the part of the victims.</p>	
(a)	<p>All victims who pay an assessment of Rs.10 and below will be eligible for relief from the Government. However, for special reasons to be recorded in writing, the sanctioning authority may relax the limits in exceptional cases and sanction relief. Reason for such relaxation may be--</p>	
(i)	<p>poverty of the victim in spite of the fact that he pays an assessment of more than Rs.10</p>	
(ii)	<p>the magnitude of the loss suffered by him as a result of the calamity; and</p>	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	Relief of Distress--	
	(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
	(iii) the existence of unfavourable seasonal conditions of a widespread nature, if any, in the particular village and taluk.	
	(b) persons who receive a total income of less than Rs.200 per mensem are also eligible for such relief.	
	3. Extent of grant admissible and the mode of disbursement:-	
	(a)(i) whose houses are fully damaged by fire, floods, cyclone and other natural calamities may be given relief upto Rs.400/- for each hut to enable the affected people to rebuild or repair the houses damaged.	
	(ii) Persons whose houses are partly damaged by fire, flood, cyclone, etc. may be given relief at Rs.200/- for each hut.	
	(b)(i) Mode of payment:- Mode of payment of relief amount to the owners and tenants of an affected hut by natural calamities:	
	1. Full amount to the owner of the hut if solely occupied by him.	

APPENDIX-14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)

17 Relief of distrees-

- (A) Grant to persons affected by local calamities (e.g.)
Fire, Local floods and storms-Cont.
2. The relief will be divided equally among the occupants and the owner where the hut is occupied by the owner as well as by one or more tenants.
 3. The relief will be divided equally if the hut is occupied by one or more tenants.

Note: The unit for payment is a single hut which has been damaged by fire, flood, cyclone etc. Hut will include mud walled thatched dwelling places and mud walled tiled dwelling places.

Relief in kind:-In addition to the cash relief, the commissioner or Revenue Administration, Collectors or Revenue Divisional Officers as the case may be, may sanction free supply of 5 kilograms of rice and one litre of kerosene per family if there is no likelihood of resumption of power supply for 72 hours and beyond, subject to the monetary limit prescribed in G.O.Ms.No. 164, Revenue, dated 5-2-1987.

Collectors may order and sanction free supply of clothes i.e. one Dhoti and one saree per family at Government cost, provided they are not in a position to muster the help of recognised voluntary.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

17 Relief of Distress--

(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.

organisations to attend to the free distribution of clothes and in extraordinary circumstances they should order the distribution of clothes at Government cost. In the case of fire accidents, the clothes required for such free distribution should be obtained on credit basis from the local co-optex sales units. The amount due to Co-optex for such credit sales shall be sanctioned by the Collectors with reference to the allotment of funds to the districts for fire accidents and on the strength of utilisation certificates of the Officers of the Revenue Department not below the rank of Tahsildars or Deputy Tahsildars of Sub-Taluks to whom the clothes were entrusted for free distribution.

(c) Under Rule 11 (A) (2) (1) of the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933, loans can be granted up to a limit of Rs.2000 in each case for rebuilding of a house destroyed by fire, floods and other natural calamities.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	Relief of Distress--	
	(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
	(d) Persons whose damaged houses are situated on poramboke lands may be granted loans upto a maximum of Rs.250 on the personal security of applicant and a collateral security furnished by him. This loan should be repaid in 5 years.	
	(e) The maximum financial assistance not exceeding Rs.1000/- to each of the families of the deceased who was the head of the family and also a bread winner and very poor or to the person who is incapacitated permanently from doing any work to earn his livelihood due to natural calamities (i.e) cyclone, fire, flood, etc.	
	(B) Famine relief.	Expenditure is incurred in accordance with the rules and orders in the Tamil Nadu Famine Code.
	(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc.	The Director of Fisheries may sanction any or all of the following measures to fishermen:-

APPENDIX-14-Cont.

Serial number of item.	Description of the expenditure.	Special rules restrictions etc.
(1)	(2)	(3)
17	Relief of Distrees-	
	(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc. Cont.	
	1. A loan of 50 per cent and subsidy of 50 percent for repairs (Crafts and nets)	Rs. 500 in each case.
	2. A loan of 50 per cent and a subsidy of 50 per cent for renewals (Crafts and nets).	Rs.1,000 in each case.
	3. Annual limit for both items 1 and 2 above.	Rs. 30,000
	4. A loan of 20 per cent and a subsidy of 50 per cent for replenishing the nets washed away, destroyed by fire, lost or rendered completely un- serviceable on account of some natural calamity or for reasons not attributable to the fishermen.	Rs. 1,000 in a year and Rs. 100 in each case.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

17 Relief of Distress--

(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc.
Cont.,

Note:-(1) Assistance in the form of subsidy for the several items put together for each case should not exceed Rs.100.

(2) The usual rate of interest shall be charged for loans.

(3) Cases involving grant of loans and subsidies exceeding the above powers should come up to Government.

18 Rewards:-
(A) Land Revenue.

The powers of the Department of Revenue Administration to sanction rewards to informers who give information as to frauds committed by Karnams in respect of concealed cultivation or any item of land revenue forming part of the annual settlement are contained in Board's Standing Order No.49.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards --Cont.	
	(B) Excise.	<p>1. Abkari cases:- The rules for grant of rewards to informers and others who may render service to the Government, that is, of assistance in detecting or preventing breaches of the Abkari laws are contained in Standing Order Nos. 106 to 112, Tamil Nadu Excise Manual, Volume II.</p> <p>The powers delegated by the Government to subordinate authorities to grant abkari rewards are embodied in Standing Order No. 107, Tamil Nadu Excise Manual, Volume II.</p> <p>(2) Opium cases:- Rewards in opium cases are regulated by Rule XXIV of the Tamil Nadu Opium Rules, 1932, embodied in the Tamil Nadu Excise Manual, Volume I-- See also Standing Order No.117, Tamil Nadu Excise Manual, Volume II.</p>
	(C) Stamps.	<p>See Standing Order Nos.104 and 105 in the Tamil Nadu Stamp Manual.</p>
	(D) Other Taxes and Duties.	<p>The Commissioner of Commercial Taxes may sanction the grant to bill-collectors and the peons of the Commercial Taxes Department and private persons whose good work in the detection of new cases results</p>

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont.	
	(D) Other Taxes and Duties- Cont.	
	in an increase in revenue of a reward not exceeding half the additional revenue so derived subject to a maximum of Rs.100 in each case. The reward will be granted with reference to the assessment in the year of detection and will not recur in succeeding years for the same case.	
	(E) General Admini- stration.	(1) Rural areas:-- Rewards by Collectors and District Magistrates for services in aid of public justice and rewards for saving life and for attempts to save life are regulated by the rules governing discretionary grants by Collectors in Article 213.
	(2) Urban Areas (municipal or major panchayat areas)-- The expenditure towards rewards for saving human life or attempting to save human life is debitable to "2075. Miscellaneous General Services-- 800. Other Expenditure-- AN. Lumpsum provision for unforeseen expenditure".	
	(3) The Commissioner of Revenue Administration may, on the recommendation of the Collector, sanction a larger reward to a village officer who detects the illicit cutting or removal of, or damage to any Government tree and gives substantial help	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards - Cont.

(E) General Administration-Cont.

in the apprehension of the offender and/or in the recovery of the tree so cut or removed not exceeding in any case the total net sale proceeds of the tree and where the tree is totally lost, the value of the tree collected from the offender or the estimated value, if no such amount is collected from him. The village menials will also be eligible for these rewards.

Any member of the public who gives information leading to the apprehension of an offender and/or the recovery of the tree illicitly cut or removed will also be entitled to a reward which will be equal to 50 per cent of the net sale-proceeds or value of the tree, but will ordinarily be subject to a maximum of Rs.50 in each case. A larger reward exceeding Rs.50 but subject to the same limit as in the case of village officers, may be sanctioned by the Commissioner of Revenue Administration on the recommendation of the Collector.

A reward based on the estimated value of the tree may be paid also in cases where the offender has been apprehended, prosecuted and convicted, but where the tree illicitly cut or removed is totally lost and no tree value or fine or any other sum is collected from the offender.

APPENDIX-14-Cont.

Serial number of item.	Description of the expenditure.	Special rules of the restrictions etc.
(1)	(2)	(3)

18. Rewards-Cont.

(E) General Administration-cont.

In case where there are two or more claimants for the reward, the Collector will decide which of them are entitled to it and in what proportion it should be apportioned

(F) *Jails and convict Settlements.* The Inspector General of Prisons may sanction rewards for; the recapture of the escaped prisoners up to a maximum of Rs. 250 in each case. He may also grant rewards to subordinate jail Officers up to limit of R. 100 for service of special merit.

He may also sanction rewards for the recapture of escaped Borstal School inmates up to maximum of Rs. 100 in each case, and rewards to subordinate school officers up to a limit of Rs. 50 for service of special merit including specially good service rendered by them in giving timely intimation of plots to escape or anticipated assault. He is further authorized to sanction rewards up to a maximum of Rs. 25 to each inmate who renders good service by bringing to the notice of the school authorities a plot to escape or an anticipated assault. Similar powers as in the sub paragraph above may be exercised by the Director of Social Defence in respect of Approved Schools and Vigilance Institutions.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont. (F) Jails and convict settlements-Cont.	

The Director of Social Defence, Madras may also sanction rewards for recapture of escaped inmates of the Government Reception Homes in Madras City and in the mufassal up to a maximum of Rs.100 in each case and rewards to members of the staff of the Homes, for services of special merit and gallantry up to a maximum of Rs.50 in each case.

Note:- The following meritorious deeds shall be classified as "Services of special merit and gallantry":-

- (1) Rescuing children from fire, earthquake, house collapse, accidents, etc.
- (2) rescuing children from drowning;
- (3) rescuing children from venomous snakes, poisonous insects and wild animals in and outside the institution;
- (4) any act calculated to save the lives of the children of the institution from any kind of dangers and catastrophies; and
- (5) specially good service rendered in giving timely intimation of plots to escape or anticipated assaults or manhandling of the staff of the institution.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont. (F) Jails and convict settlements-Cont.	
(2)	Unauthorised property found on a prisoner on any occasion subsequent to the search to which he is subjected on admission shall be forfeited to the Government and the money or the sale-proceeds of any articles sold shall be paid into the treasury in full under "Miscellaneous jail receipts".	
(G)	Police	Subject to the observance of the administrative rules embodied in the Madras Police Standing Orders and other orders of the Government issued from time to time, the financial powers of officers of the Police Department to sanction rewards are as set forth below:-
(i) (a)	Rewards to Sub-Inspectors, Assistant Sub-Inspectors, Sergeants, Head Constables and Constables of the regular Police and to Tamil Nadu Special Police and Special Armed Police personnel of and below the rank of Jamedars.	
	The Director-General of Police and the Commissioner of Police may sanction rewards up to Rs.500 to the above mentioned categories of subordinate Police Officers including Policemen of other States in India in any one set of circumstances for meritorious services rendered by them, subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs.250.	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards - Cont.

(G) Police-Cont.

- (b) In Opium cases the Director-General of Police may grant a reward without limit but not exceeding the value of the opium confiscated in the case, plus the amount of any fine imposed, and not less than half the value of confiscated article of fine realised, in such proportions as he may think fit, to any non-gazetted officer of the Police Department (including Inspectors of Police) or any other department and informer or informers, who have contributed to the seizure of raw opium or opium mixture of the conviction of the offender. The Commissioner of police may sanction rewards in such cases up to Rs.500 in any one set of circumstances subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs.250 in a case.

Note:- Inspectors of Police are not eligible for the grant of money rewards in cases other than opium cases.

- (ii) Rewards to private persons.- For the apprehension of offenders and for intelligence leading to the discovery of crime, rewards may be sanctioned and paid by the under-mentioned officers up to the limits shown

APPENDIX 14 *Cont.*

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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18 Rewards - *Cont.*(G) Police -*Cont.*

against each in any one set of circumstances:-

Officers empowered to sanction.	Amount of rewards. Rs.
Director-General of Police	500
Commissioner of Police	500

(iii) *Rewards to finders of lost money or currency notes or other lost property on public roads or the like in Madras City:-*

The Commissioner of Police may grant rewards on the following scale:-

- (1) When the sale value of the property found does not exceed Rs.50, an amount not exceeding 25 per cent of the sale value.
- (2) When the sale value exceeds Rs.50; an amount not exceeding 10 per cent of the sale value.

(iv) (a) *Rewards to head constables and constables for rescuing life and property, for putting out fire, etc.-* The Director-General of Police may sanction rewards subject to a maximum of Rs.50 in each case.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont.	
	(G) Police -Cont.	
	(b) Rewards for saving human life or attempting to save human life:- The Commissioner of Police may sanction a sum not exceeding Rs.40 to any person.	
	(v) (a) Rewards to recruits:- Money prizes to recruits on their leaving the schools may be awarded at the rate of Rs.5 and Rs.3 for distinction in examination and Rs.2 for good conduct.	
	(b) Money rewards may be awarded to the recruits for good shooting who make the best aggregate scores among the batch of recruits passing out of the Police Recruits' School during the month at the rate specified below:-	
	For the three best shots scoring over 75 points, Rs.10, Rs.5 and Rs.3 or if below 75 points, Rs.5, Rs.3 and Re.1.	
	(vi) Special rewards.-- (a) The Director-General of Police is authorized to sanction expenditure on "special rewards" up to a limit of Rs.300 a year.	
	(b) The Commissioner of Police is authorised to sanction expenditure on "special rewards" up to a limit of Rs.1,00,000 a year. (See also Article 109.).	

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards - Cont.

(G) Police -Cont.

(c) The Director-General of Police, Madras may sanction a reward of Rs.200 each to the Special Branch clerk, and Executive Officers of the Special Branch C.I.D., Madras and the Executive Officers of the District Special Branches who pass the 'Proficiency Examination' in any of the regional languages (Telugu, Malayalam, Kannada, Hindi, Urdu, Gujarati, Marathi and Bengali) other than their mother tongue, conducted by the Deputy Inspector-General of Police, C.I.D., Madras and Rs.100 each to those who maintain the efficiency by passing the Annual Regional Language Test, provided none will be allowed to seek qualification for the reward for more than two languages other than the mother-tongue.

NOTE.- The term "Executive Officers" means Inspectors of Police, Sub-Inspectors and Head Constables.

(H) Tamil Nadu Fire Services.

The Director of Fire Service may sanction money rewards not exceeding Rs. 250 in individual cases and upto Rs.300 in any one set of circumstances to members of the Tamil Nadu Fire Subordinate Service for services of

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards - Cont.

(H) Tamil Nadu Fire Services-Cont.

special merit involving outstanding skill and devotion to duty, such as saving life and property and putting out fires.

(I) Stationery and Printing.

(i) Rewards for detection of thefts in the Government Press.-- The Works

Manager, Government Press may at his discretion, sanction rewards of sums not exceeding Rs.15 in each case to the gate watchmen or others who succeed in catching a person who attempts to steal the articles of the press, or who give information leading to the detection of thefts in the Press.

(ii) Rewards for the best suggestion for prevention of accidents in Government Press, Madras (including branches).--The Director of Stationery and Printing, Madras may sanction upto Rs.500 per annum the following awards to any worker of the Government Press, Madras (including its branches) who made the best suggestion in respect of prevention of accidents in the factory--

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards - Cont.

(I) Stationery and Printing-Cont.

Price.	Value	Number of prizes.	Total amount
1	2 Rs.	3	4 Rs.
Class A	200	One	200
Class B	100	Two	200
Class C	50	Two	100

(J) Tamil Nadu State Transport Department. Deleted.

(K) Adi-Dravidar Welfare. The Director of Adi-Dravidar and Tribal Welfare may incur expenditure on the award of prizes to the best Adi Dravidar boy and best Adi Dravidar girl student coming first and second in the S.S.L.C. Examination in each district among Adi Dravidar students at a cost of Rs.100 and Rs.50 respectively.

A prize to the value of Rs.500 will be awarded to one Adi Dravidar boy and one Adi Dravidar girl student who secures the highest percentage of marks in the State in the S.S.L.C Examination.

APPENDIX 14 *Cont.*

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
18	Rewards - <i>Cont.</i> (K) Adi Dravidar Welfare. - <i>Cont.</i>	

The above prizes will be given in the form of "Premium Prize Bonds."

(L) *Miscellaneous* *Rewards for destruction of wild animals.*

(1) The Commissioner of Revenue Administration is empowered to incur expenditure on rewards for the destruction of wild animals in accordance with the rules and conditions prescribed for the purpose and the scales of payment laid down by the Government. These are embodied in Board's Standing Order No.196. The Commissioner of Revenue Administration may delegate to Tahsildars and to Deputy Tahsildars in independent charge the power to grant rewards. Care should be taken to prevent possible fraud, as laid down in the Board's Standing Orders.

(2) The reward to departmental watchers for killing crocodiles should be limited to Rs.2.50 p. irrespective of the size of the animal killed.

19 **Section-writing and copying charges.** A head of a department may sanction section-writing and copying charges at piece-work rates when the work cannot be managed by the ordinary staff of offices. Every such sanction should be communicated to the Accountant-General and should specify the number of men employed, the number of words to be copied per rupee and the rate for tabular work.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
19	Section-writing and copying charges- Cont.	

Note 1--Remuneration to copyists and examiners in civil courts and sessions courts is regulated by the Copyists' Rules made by the High Court and approved by the Government; similar remuneration in the Revenue Department is regulated by Board's Standing Order No. 173.

Note 2--No member of any regular establishment paid by the Government may be paid under the above rules for section-writing, etc., save with the special sanction of the Government; nor may any periodical allowances be charged, as section-writing. In the Revenue Department, however, a Collector may permit members of the regular establishment in places where piece-workers are not available to do copying work and receive fee for it. The Department of Revenue Administration may also permit the typists in its office, when piece-workers are not employed, to do the copying of public documents furnished on the application of, and at the cost of, private parties, and receive fees for it. The copying work in the District Munsif's Court, Gudalur, may be entrusted to the Junior Assistant of the court who may receive extra remuneration therefor at the rates prescribed.

APPENDIX 14 *Cont.*

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
(1)	(2)	(3)
19	Section-writing and copying charges- <i>Cont.</i>	
		Note 3--Full details of the calculations should be given in all bills.
		Note 4--In the case of the Co-operative Department, copying fees may be levied at 70 paise for every 175 words. The fees should be credited in full as receipts of the Co-operative Department. Payments to the copyists may be made at 50 paise for every 175 words. The amounts should be drawn on bills and debited to the Co-operative Department. A certificate should be recorded on the bills to the effect that the necessary fees have been realised and credited into the treasury and a note of the payment made in the departmental registers against the original entry of receipt to ensure that the payments to the copyists are watched against the realisations.
		<i>Exception (1)</i> -- The Personal Assistant to the Director of Adi-Dravidar and Tribal Welfare may exercise the powers of Head of Department in regard to sanction of section-writing and copying charges.
		<i>Exception (2)</i> -- The Transport Commissioner, Madras may sanction the employment of temporary section-writers in each of the Regional Transport Offices for a

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
19	Section-writing and copying charges-	

Cont.

period not exceeding 21 days during each taxation quarter for writing up taxation discs. He may permit the Regional Transport Officers to appoint section-writers in anticipation of his approval subject to his ratification when the period of such appointment does not exceed 10 days and subject to the condition that such sanction for the appointment of section-writers is issued on the basis of one section-writer for a week for every 250 discs and that the daily out-turn for each section-writer is fixed at 50 licence discs and that they are paid at the rate of Rs.6 (Rupees six) per day as wages.

20. Tombs and
Cemeteries.--

The expenditure on European Cemeteries is regulated by the Ecclesiastical Rules and is debited to Central revenues.

The maintenance of individual tombs of historical importance whether situated within or outside cemeteries classified as ancient monuments under the Ancient Monuments Preservation Act, 1904), (India Act VII of 1904), is also debited to Central revenues.

APPENDIX 14 *Cont.*

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
(1)	(2)	(3)

20 Tombs and cemeteries.-
Cont.

The maintenance of isolated historical tombs not declared to be ancient monuments under the Act and of the tombs of European officials and members of their families is debited to State revenues.

The functions of the Public Works Department and the Revenue Department respectively, in regard to the maintenance of tombs and cemeteries and the powers of Collectors are laid down in the Tamil Nadu Public Works Department Code and in Board's Standing Order No.203.

21 Visas. Fees demanded by the Consular Officers for visas granted to Government servants travelling on duty should be debited to contingencies under the relevant head of account of the respective department to which the officer concerned belongs.

22. Numbering of houses. In exceptional cases when the expenditure for the numbering of houses and its maintenance in the non-principal and non-panchayat areas for any taluk likely to exceed Rs.750, the prior orders of Government should be obtained.

APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
23. Maintenance Grant.	The Director of Medical and Rural Health Services may sanction a maintenance grant of Rs.500 (Rupees five hundred only) per annum to the Lawrence School Dispensary, Lovedale for the merits and the services rendered by the institution to the humanity.	
24. Stipend to Apprentices:	The Director of Stationery and Printing, Madras may entertain four Apprentices from the Industrial Training Institute or District Employment Offices, Madras and Saidapet in the trade of Electricians in the Government Press, Madras for a period of six months (two apprentices for six months at a time) and incur an expenditure not exceeding Rs.2,400 (Rupees two thousand and four hundred only) annually towards the payment of stipends to each apprentice at the rate of Rs.100 (Rupees one hundred only) per mensem.	
25. Supply of priced periodical publications.		See item 8 of Appendix 5.
25(A) Supply of driver to non-official numbers of committees or conference and expenditure on conveyance of important personage from the residence to various institutions visited by them.		Director of Agriculture may incur expenditure upto Rs.100/- in each case subject to the provision in the budget.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

26. Contribution to Labour Welfare Fund:-

The Director, Motor Vehicles Maintenance Organisation, Madras is permitted to incur expenditure annually towards employer's contribution for Labour Welfare Fund payable to the Tamil Nadu Labour Welfare Board at the rates in force.

27. Payment of rebate subsidy to Cooperatives:-

The Director of Handlooms and Textiles is empowered to incur the expenditure from out of the budget provision made in the budget for payment of rebate subsidy to the Weavers' Societies, after ensuring that they, while claiming the subsidy, have fulfilled the conditions prescribed by the Government at the time of allowing rebate for specified festival periods. The Director is also empowered to draw and disburse the actual amount of rebate claimed by the Co-optex as rebate subsidy, after obtaining the audit certificate. The delegation of powers to the Director of Handlooms and Textiles to incur expenditure as above is subject to the condition that the sanction should be restricted to budget provision and the expenditure incurred in each quarter, should not exceed one - fourth of the said provision.

APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

28. Backward Classes Department - Scholarships

- | | |
|--|---|
| <p>Power to recognise the newly started courses for purpose of award of State Scholarship.</p> | <p>1. The Director of Backward Classes and Minorities Welfare is empowered to recognise newly started courses of studies in Arts and Science including Technical Studies after they are recognised by the Education Department for the purpose of grant of scholarships to Backward Class students in accordance with the rules, subject to the condition that the expenditure thereon should be restricted to the Budget provision.</p> <p>2. The rates of Scholarships to the new courses to which recognition may be granted should not be higher than those already fixed for equivalent Arts/Science studies including Technical and Professional studies such as Engineering, Medical, Veterinary and Agriculture etc., and any variation i.e., increase in the rates of scholarships should be incorporated in the Scholarships Notification only with the prior approval of the Government.</p> |
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APPENDIX 15.

(See Chapter X, Article 220)

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE
GOVERNMENT TO SANCTION ADVANCE TO CULTIVATORS AND
MISCELLANEOUS LOANS AND ADVANCES.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)

I. Advances to Cultivators.

- | | | |
|---|-------------------------------------|-----------|
| (i) Advances made under the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933. | Commissioner of Land Administration | Rs.10,000 |
| (ii) Advances made under the Tamil Nadu Land Improvement and Agriculturists' Loans (Pumping Installations and Agricultural Machinery or Plant) Rules, 1933. | (same as under item (i) above). | |

II. Miscellaneous Loans and Advances.

N.B.--Loans sanctioned under these delegated powers should be sanctioned subject to the rules and conditions prescribed by the Government from time to time for loans of each class.

- (i) Loans to members of communities eligible for help by the Adi-Dravidar and Tribal welfare Department--

APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)

II. Miscellaneous Loans and Advances-cont.

(a) Loans for the acquisition of house-sites for help by the Adi Dravidar and Tribal welfare Department and Labourers given direct to individuals.	Director of Adi Dravidar and Tribal Welfare.	No maximum.
(b) Loans for building super structures on sites assigned to members of the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department in Madras city.	Director of Adi Dravidar and Tribal Welfare.	Rs.1,000 per head.
(c) Loans for sinking irrigation wells in the Perundurai Colonies, Coimbatore district.	Director of Adi Dravidar and Tribal Welfare (Provided he is satisfied that there is adequate security for the loan).	No maximum
(if) Loans under Tamil Nadu Small Scale and Cottage Industries Rules.1956	Director of Industries and Commerce.	Rs.50,000*
	Director on the recommendation of the Board.	Rs.75,000*

*Subject to budget provision for the year.

APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)
II. Miscellaneous Loans and Advance-cont.		
(iii) Payment of instalments of subsidy under the Subsidised Industrial Housing Scheme to private employers for their projects for the construction of houses at the appropriate stages after general financial sanction for the projects is accorded by the Government.	Commissioner of Labour,	The amount is to be restricted with reference to the general financial sanction order and the pattern of assistance prescribed under the Subsidised Industrial Housing Scheme.
(iv) Loans to repatriates from Burma and Ceylon who join together to form a Co-operative Society or a partnership firm for the purpose of starting a small industrial unit, workshop etc.	Director of Rehabilitation.	Rs.50,000 subject to the provision made in the Budget.
(v) Sanction of funds towards the State participation in the share capital of Co-operative Milk Supply Societies and Co-operative Milk Supply Unions.	Commissioner for Milk Production and Dairy Development.	Upto a maximum of Rs.10,000 in each case subject to availability of budget provision and subject to the guidelines issued by the Government from time to time.

APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
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(1)

(2)

(3)

II. Miscellaneous Loans and Advance - Cont.

(vi) Sanction of loans and 'subsidies to the Silk Weavers' and Art Silk Weavers Cooperative Societies towards share capital loans to members for purchase of appliances accessories, furniture and rent for the building and towards the cost of managerial staff as per the pattern of financial assistance prescribed by the Government from time to time.	Director of Handlooms and Textiles	To the extent of funds provided in the Budget
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(vii) Loans to members of communities eligible for help by the Backward Classes Department.	Director of Backward Classes and Minorities Welfare.	Full Powers
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APPENDIX 16

(See Chapter X, Article 222 and Chapter XIII, Article 307.)

THE TAMIL NADU LOCAL AUTHORITIES LOANS
RULES, 1937.

In exercise of the powers conferred by section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), and in supersession of all rules issued on the subject except as regards money borrowed before these rules come into force the Government are hereby pleased to make the following rules under the said Act :-

1. *Short title*--These rules may be called the Tamil Nadu Local Authorities Loans Rules, 1937.

2. *Interpretation*.--In these rules--

(1) "the Act" means the Local Authorities Loans Act, 1914 (IX of 1914);

(2) "Government" means the Government of Tamil Nadu;

(3) "Government loan" means a loan taken from Government funds:

(4) "loan" means a loan made, taken or raised, under the Act;

(5) "non-Government loan" means a loan raised, with the sanction of Government otherwise than from Government funds; and

(6) "term of a loan" means the period elapsing between the date on which the loan is completely made, taken or raised, and the date on which it is completely repaid.

3. *Limitation of borrowing power*.--A Local Authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (v) of sub-section (1) of section 3 of the Act unless the work to be carried out is either--

APPENDIX 16 Cont.

(a) within the local limits of the area subject to the control of the Local Authority, or

(b) for the benefit of the inhabitants within those limits.

4. *Application.*--When the Local Authority desires to obtain a loan it shall submit an application to the Government showing--

(1) the purpose for which the loan is required and when the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act, an estimate of the cost of the entire work or such part of it, as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed, and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments;

(6) the rate of interest at which it is proposed to borrow;

(7) the term of years for which the money is to be borrowed, and the method by which it is to be repaid. (If it is proposed to repay the loans by means of a sinking fund, the rate of interest, at which the improvement of such sinking fund is to be calculated, shall also be stated); and

APPENDIX 16 Cont.

(8) an account of the financial position of the Local Authority, including a statement of all existing prior charges on its funds.

5. After such enquiry as they may think fit to make and after calling for any further information which they may require, the Government may--

(1) reject the application, or

(2) grant or sanction the raising of the loan subject to the following conditions, namely:-

(a) The term of the loan shall not ordinarily exceed 30 years, but in the case of loans granted for water-supply and drainage schemes, it may exceed 30 years but shall not exceed 40 years or such other period as may be specified by the Government in this behalf;

(b) the interest payable on the loan shall be at such rate as may be fixed by the Government; and

(c) in the case of a non-Government loan exceeding twenty-five lakhs of rupees, the date of floatation of the loan shall be such as may be approved by the Government.

6. *Prescribed conditions.*--(1) In granting or sanctioning a loan, the Government may prescribe any further conditions not inconsistent with the Act, and with these rules, as they may think fit.

(2) In particular and without prejudice to the generality of the provisions contained in sub-rule (1) the following conditions shall be prescribed, namely:-

(i) In the case of every loan, that the Government shall determine and the Local Authority shall pay the cost--

APPENDIX 16 Cont.

(a) of any inquiry made under rule 5,

(b) of inspections made, and other measures of control taken, under rule 7, and

(c) of any other proceedings taken by order of the Government under these rules;

(ii) in the case of every loan, that the Local Authority shall furnish to the Accountant-General, Tamil Nadu, and to the Government any information which they may require regarding its funds and regarding the expenditure of the loan ;

(iii) in the case of a Government loan--

(a) that the Government reserve the right to adjust the amount applied for to the credit of the Local Authority on the date specified in the application, or in the alternative, to require interest to be paid on the amount of the loan from that date; and

(b) that the Government, if they consider that the Local Authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately; and

(iv) in the case of a non-Government loan, that the Local Authority shall not, without the previous approval of the Government, vary the dates within which the raising of the loan, or of the first instalment of it, has been sanctioned, and that, if the loan is raised by instalments, the Local Authority shall report, for the previous approval of the Government, the dates within which each further instalment is to be raised.

APPENDIX 16 Cont.

7. *Control and inspection of works and accounts.*--The Government shall make such provision as they may deem necessary--

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules; and

(b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act for the proper inspection of the work to be carried out; provided that every such work and the accounts connected therewith shall be open at all times to the inspection of--

(1) the Superintending or Executive Engineer in whose circle or division, as the case may be, the work is situated and

(2) of any person who may be authorized to inspect the accounts of the Local Authority, and

(3) of any other person specially authorized by the Government in this behalf.

8. *Procedure on attachment.*--When the Government decide to attach any funds under section 5 of the Act the following procedure shall be observed, namely:--

(a) The Government shall issue a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the local official gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Local Authority.

APPENDIX 16 Cont.

(b) the officer appointed by the Government under section 5 of the Act shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

(c) The said officer shall prepare the accounts of moneys so collected, and of the cost of collection, in such form as the Government may, from time to time, direct. He shall deliver a copy of the accounts to the Local Authority, and shall cause a copy to be published in the Tamil Nadu Government Gazette.

9. *Unexpended balances.*--If, on the completion of the work or the closing of the account of the transaction for which a Local Authority has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely :-

(a) *In the case of a Government loan.*--The Government may direct that the unexpended balance--

(i) shall be forthwith repaid to Government, in which case the principal of the debt shall be reduced by an equivalent amount and such variation as they may consider necessary on this account in the instalments fixed for the liquidation of the loan shall be made; or

(ii) shall be utilized in carrying out any works which the Local Authority is legally authorized to carry out.

(b) *In the case of a non-Government loan.*--The Government may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the Local Authority, or in carrying out any works which that Authority is legally authorized to carry out.

APPENDIX 16 Cont.

10. *Interest on Government loans.*--The following provisions shall apply to interest on Government loans, namely:--

(1) Loans taken in successive years, even though they be by instalments of a single loan covered by a single sanction, shall be treated as separate loans, each of which shall bear interest at the rate fixed for such loans in the year in which it is drawn. Interest shall be charged at the rate agreed upon yearly or half-yearly, as the Government may determine.

(2) The Government may, if they think fit, direct that compound interest and penal interest at a rate which will be prescribed by the Government from time to time shall be paid upon all overdue instalments on interest, or of principal and interest.

11. *Repayment of Government loans.*--With the previous consent of the Government, the Local Authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

12. *Accounts of Government loans.*--The accounts of every Government loan shall be kept by the Accountant-General, Tamil Nadu.

13. *Sinking fund for non-Government loans.*--In the case of a non-Government loan, if the loan is not repayable by annuities or annual drawings, the Local Authority shall establish a sinking fund in the following manner, namely:--

(1) it shall pay out of its income, yearly or half-yearly, into such fund a sum which accumulating at such rate of compound interest as the Authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment;

APPENDIX 16 *Cont.*

(2) it shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning authority otherwise directs; and

(3) it shall submit the accounts of its sinking fund annually to the Accountant-General, Tamil Nadu, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

APPENDIX 17

(See Chapter X, Article 241).

**RULES FOR THE GRANT OF CONCESSIONS TO GOVERNMENT
SERVANTS AND THEIR FAMILIES AND INDIGENT PERSONS
TO ENABLE THEM TO UNDERGO ANTI-RABIC TREATMENT.**

[Deleted]

(G.O.Ms.No.929, Finance, dated 23rd August 1976.)

APPENDIX 18

(See Chapter X, Article 260)

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO REMIT OR WRITE-OFF IRRECOVERABLE ARREARS OF LOANS AND ADVANCES.

NOTE: (1) The exercise of these powers is subject to the same conditions as those laid down for write-off of losses in Appendix 21.

(2) The limits mentioned in column (3) below refer to the amount of principal involved. When a competent authority remits or writes-off any irrecoverable amount under principal, it may also waive any unpaid interest due on that amount.

Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
I Advance to Cultivators--		
1. All cases except under cyclone and distress loan.	Special Commissioner and Commissioner of Revenue Administration.	Rs.2000 subject to a maximum of Rs.50,000 per annum.
2. Under cyclone and other distress loan.	Special Commissioner and Commissioner of Revenue Administration.	Rs.5000.
3. Advance to Cultivators.-		
(i) Advances under the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933-		

APPENDIX 18 Cont.

Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
3. Advance to Cultivators:- Cont.		
(a) If the work for which the loan was sanctioned has failed beyond the borrowers' control.	Special Commissioner and Commissioner of Revenue Administration.	No maximum
(b) In other cases	Special Commissioner and Commissioner of Revenue Administration.	Rs.3000
(ii) Advances under the Tamil Nadu Agriculturists' Loans (Relief of Indebtedness) Rules, 1939.	Special Commissioner and Commissioner of Revenue Administration.	Rs.3000

II. Miscellaneous Loans and Advances--

Loans to member of communities eligible for the ameliorative measures undertaken by the Adi Dravidar and Tribal Welfare-

(i) Loans to Kallar Co-operative Societies (Madurai)	Director of Backward Classes and Minorities Welfare.	Rs.10,000 for a Society subject to an overall limit of Rs.1 lakh per annum.
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APPENDIX-18-Cont.

Class of loan or advance	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)

II. Miscellaneous Loans and Advances—contd.

(ii) Loans for the acquisition of house sites for communities eligible for help by the Adi Dravidar and Tribal Welfare department and labourers given through Co-operative Societies under the control of the Co-operative Department.	Director of Adi- Dravidar and Tribal Welfare.	Rs. 10,000 for an individual, subject to an overall limit of Rs. 1 lakh per annum.
(ii) Loans for the acquisition of house-sites for communities eligible for help by the Adi Dravidar and Tribal Welfare Department and labourers given through Co-operative Societies under the control of the Co-operative department.	Registrar of Co-operative Societies.	Rs. 10,000 for a society subject to an overall limit of Rs. 1 lakh per annum
(iv) Advances to Chank Divers.	Director of Fisheries.	Rs. 10,000 for an individual, diver subject to an overall limit of Rs. 1 lakh per annum.

APPENDIX 18 Cont.

Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
III. Advances repayable-		
(i) Special advances- Advances for the settlement of criminal gangs (industrial and agricultural advances) (See Article 252).	Director of Backward Classes and Minorities Welfare.	Rs.10,000 for an individual, subject also to a limit of Rs.1 lakh in a year. (These limit apply to industrial advances and agricultural advances separately).
(ii) Revenue Advances (See Article 256).	Special Commissioner and Commissioner of Revenue Administration.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.
(iii) Forest advances (See Article 257)	Principal Chief Conservator of Forests.	Upto a limit of Rs.10,000 in each case subject to the total limit of Rs.1 lakh in a year.
(iv) (1) Recoveries from the mechanised boats supplied on instalment basis wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.

APPENDIX 18 Cont.

Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
III. Advances repayable-Cont.		
(2) Recoveries from fishermen for the supply of Nylon net supplied on instalment basis, wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.
(v) Loans under State Aid to Industries Act, 1922.	Director of Industries and Commerce.	Upto to Rs.1000 in each case subject to a total limit of Rs.25,000 in a year.
(vi) Loans under the Village Housing Project Scheme.	Special Commissioner and Commissioner of Revenue Administration.	Upto Rs.1000 in each case of loan.

NOTE.-- The write-off should be restricted to cases where the loans have become irrecoverable not due to any laxity on the part of the departmental officers.

APPENDIX 19.

(See Chapter XI, Article 262).

KINDS OF DEPOSITS.

I. Revenue Deposits.

This head includes the following items of deposits:-

(1) Deposits by villagers of the equivalent of free labour promised for Rural Reconstruction Schemes.

(2) Moneys received by the Chief Electrical Inspector to the Government under the provision of the Electricity Act in cases where consumers of electrical energy dispute the claims of the licensee.

(3) Caution money deposits collected from--

(a) the students in the Government Medical Colleges (including the College and School of Indigenous Medicine), the College of Engineering, Guindy (including deposits for electric lighting charges in the hostel) Central Polytechnic, Madras, and the boarders in the Government Nandanar Hostel for Boys, Chidambaram;

(b) pupil-compounders and pupil-midwives undergoing training in Government medical institutions;

(c) paid and unpaid House Surgeons and House Physicians--

(i) as a security against loss or damage to the furniture and other property in the quarters and

(ii) as a security against loss of or damage to the equipment which they handle while engaged in official work;

APPENDIX 19 -Cont.

3. Caution money deposits collected from.-Cont.

(d) members of the public borrowing books from the library attached to the office of Director of Industries and Commerce, and from the Connemara Public Library, Madras;

(e) apprentices admitted for training in the Industrial Engineering Workshop, Madras, and in the laboratory of the Chief Electrical Inspector of the Government.

(f) laboratory and library deposits taken from science and other students in Government Colleges;

(g) the students in the Teachers' College, Saidapet, for the safe return of library books;

(h) the students in Government Training Schools for Masters for safe return of library books, recovery of fines, etc.;

(i) the students in Government Secondary and Training Schools for Masters for safe return of library books, recovery of fines, etc.;

(j) the students in the Physical Education Training Class for Women, Saidapet for safe return of library books, recovery of electric current charges, etc.;

(k) parties for work done on their behalf by the Industrial Engineering Branch of the Department of Industries and Commerce;

(l) students admitted for craftsman training in the Government Industrial Training Institutes; and

(m) the students of the crafts section in the School of Arts and Crafts, Madras.

APPENDIX 19 -Cont.

(4) Cash deposits taken from circus or entertainment parties to whom the vacant site attached to the Government Textile Institute, Madras is occasionally leased.

(5) Initial deposits collected by Co-operative Inspectors and Labour Revenue Inspectors for the formation of Co-operative Societies among the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department for the purpose of acquiring land for house-sites, till the Co-operative Society is formed in each case.

(6) Deposits made under the provisions of the Tamil Nadu Estates Land Act, 1908 (Tamil Nadu Act I of 1908) (See also Local Ruling 5 under Articles 64-67, Tamil Nadu Account Code, Volume II).

(7) Sale proceeds of movable or immovable properties sold for arrears of revenue.

(8) Receipts of estates under attachment or about to be sold for arrears of revenue, and deposits made by persons who apply for sales of immovable properties to be set aside (Sections 30, 36 and 37-A of the Tamil Nadu Revenue Recovery Act, 1864) (Tamil Nadu Act II of 1864).

(9) Compensation for lands acquired under the provisions of the Land Acquisition Act, 1894 (India Act I of 1894).

(10) Fees for the survey of waste lands till the land is sold in each case.

(11) Money received on account of all escheats, irrespective of their value, pending final disposal under the orders of the competent authority.

APPENDIX 19 -Cont.

(12) Sale-proceeds of articles sold under the terms of the Indian Treasure Trove Act, 1878 (Indian Act VI of 1878).

(13) Any amount paid in excess of the annual instalment or any annual instalment paid long before the due date towards loans taken under the Land Improvement Loans Act, 1883 (India Act XIX of 1883) and the Agriculturists' Loans Act, 1884 (Indian Act XII of 1884). [See paragraph 3 (ii) of Chapter 5 of art III of the Tamil Nadu Loans (Takkavi) Manual.]

(14) Money remitted by postal money order on account of advance payment of land-cess to panchayats or refunds of revenue or refunds of deposits but returned by the Post Office as unclaimed. (See Article 310 of this Code and instruction 28 under Treasury Rule 16).

(15) Deleted.

(16) Undisbursed amounts of the advances drawn from the treasury by the Special Loans Officers for the grant of loans for the relief of indebtedness under the Agriculturists' Loans (Relief of Indebtedness).

(17) Rents collected from the ticket holders for the sites of Mallipatnam and Sathubhavachatram fish-curing yards and payable to the owners of the sites.

(18) All moneys received in the process of execution of decrees under Rule XXII of the rules framed under the Tamil Nadu Co-operative Societies Act, 1932 (Tamil Nadu Act VI of 1932) and moneys collected by the officers of the Co-operative Department from the parties towards the travelling allowance and batta of witnesses summoned to attend arbitration cases under section 51 of the Tamil Nadu Co-operative Societies Act, 1932.

APPENDIX 19 -Cont.

NOTE:- The deposits should be refunded when necessary only on the authorisation of the Deputy Registrar of Co-operative Societies.

(19) The fees of the Government Solicitor collected under the Mining Rules.

(20) Kalavasam amounts recovered from shortriyam villages under Board's Standing Order 153 (2) for payment to village servants.

(21) Moneys received in Revenue Courts for the service of summonses, for batta of witness and for other similar purposes.

(22) Allowances due to Thrishvekamdars of the Salem district after they are fixed at the final closing of the accounts and after they are sanctioned by the Collector.

(23) Deposits received from parties who apply for loans under the Tamil Nadu State Aid to Industries Act, to meet incidental expenses such as advertisement fees, fees payable to Government Solicitor, etc.

(24) Caution money collected from the boarders of the Government Adi-Dravidar Hostels under the control of the Adi-Dravidar and Tribal Welfare Department.

(25) Deposits furnished by the applicants for mining lease to meet preliminary expenses.

(26) Deposits made by the patients for the occupation of the double cottages in the Government Tuberculosis Sanatorium, Tambaram.

(27) (a) Rents collected under section 3(4) of the Tamil Nadu Estates Land (Reduction of Rent) Act, 1947, in the estates not taken over and the arrears of rent collected under section 55 (1) of the Tamil Nadu Estates (Abolition and Conversion

APPENDIX 19 -Cont.

into Ryotwari) Act, 1948, in the estates taken over in respect of which there are two or more claimants and there is a dispute among them.

(b) Amounts collected from persons claiming patta under Section 8(2) (1) (b) of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 which is eventually payable to the religious institutions.

(28) Cost of commission remitted by the parties in advance for the issue of commission under the proviso to section 31 (4) of the Tamil Nadu Plantations Agricultural Income-Tax Act, 1955.

(29)(a) Rents deposited with the Revenue Divisional Officers by cultivation tenants under section 3(3) (a) of the Tamil Nadu Cultivating Tenants' Protection Act, 1955.

(b) Rents deposited with the authorised officer by cultivating tenants under section 19(2) (a) of Chapter III of the Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 and

(c) Rents deposited with the competent authority by the cultivating tenants under the Tamil Nadu Cultivating tenants (Special Provisions Act, 1968.

(30) Amounts collected by the collectors under section 74(8) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1951 by way of surcharge.

(31) Jenmikaram deposit.

(32) Sale proceeds of the seized stock of food grains and their essential articles.

APPENDIX 19 -Cont.

II. Civil Courts' Deposits.

This head comprises deposits ordered by District Judges, Sub-Judges and District Munsifs, and includes the following items:-

(1) Testamentary or intestate estates-For one year. (Section 16 of the Administration of Estates Regulation, 1802 (Tamil Nadu Regulation III of 1802 and the Tamil Nadu Wills Regulation 1829 (Tamil Nadu Regulation V of 1829).)]

(2) Moneys received in Civil Courts for the service of summonses, for batta of witnesses and for other similar purposes.

(3) Fees for printing copies of judgements, pending payment to the printer.

(4) Stamp fees for succession certificates, pending orders on the application, [Section 379 of the Indian Succession Act, 1925 (India Act XXXIX of 1925).]

NOTE.--When a succession certificate is granted, the Court concerned should issue a cheque payable to the Treasury Officer for the amount representing the value of the court-fee stamps which the Court desires him to supply in exchange. On receipt of the cheque, the Treasury Officer should supply the court-fee stamps required and adjust their value to the debit of "Civil Court's Deposits" and credit of "Sale of Court-fee stamps".

(5) Amounts attached by the Civil Courts from salaries.

(6) Sale-proceeds of the estate of deceased gazetted European Government servants.

NOTE.--The cost of remitting the sale-proceeds to the Administrator-General, Madras should be borne by the estate concerned.

APPENDIX 19 -Cont.

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Decree amounts collected by Village Courts.

(9) Receipts of Debt Conciliation Boards.

(10) Advance rent paid by the occupants of the chambers in the High Court, Madras.

(11) Rents deposited with the civil courts by cultivating tenants under section 3(3)(a) of the Tamil Nadu Cultivating Tenants, Protection Act, 1955.

III. Criminal Courts' Deposits.

This head includes the following items:-

(1) Compensation fines and costs due to an injured party and not to the Government in both appealable and non-appealable cases till they lapse under the ordinary rule and rewards ordered to be paid out of fines or other moneys to informers of Police Officers under section 11-A of the Tamil Nadu Gaming Act, 1930, till they are paid to the parties or lapse under the ordinary rule. (See also Article 267).

(2) Sale-proceeds of unclaimed perishable property.

NOTES.--(i) If unclaimed property to be sold because it is perishable and cannot be kept, or for the benefit of the owner, or because its value is less than Rs.10, the proceeds should be held for six months in deposit. (See also sections 26 and 27 of the Police Act, 1861 (India Act V of 1861), and item (1) in Part II above).

APPENDIX 19 -Cont.

(ii) The sale proceeds of perishable property covered by criminal cases may also be credited under "Criminal Court Deposits" till the cases are finally decided.

(3) Surplus sale-proceeds of unclaimed and impounded cattle--for 3 months (See section 17 of the Cattle Trespass Act, 1871 (India Act I of 1871), and articles 135 and 136 of the Special Funds Code).

(4) Excess recoveries of feeding charges and fines on account of impounded cattle. (See Article 135 of the Special Funds Code.)

(5) Sale-proceeds of property attached because the owner is evading a warrant--for 2 years. (See Section 89 of the Criminal Procedure Code).

(6) Receipts relating to attached disputed property till it is restored. (See Section 146 of the Criminal Procedure Code.)

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Moneys received in Criminal Courts for service of summonses, for batta of witnesses and for other similar purposes.

(9) Licence fees and taxes recovered under the Madras City Municipal Act by the Presidency Magistrates, Madras, which are payable finally to the Corporation of Madras.

(10) Licence fees collected by the Magistrates under section 212(9) of the Tamil Nadu Local Boards Act, 1920, which are payable in full to the local bodies concerned.

APPENDIX 19 -Cont.

(11) Moneys received by the Commissioner of Police, Madras in his capacity as an ex-officio Presidency Magistrate, from the accused persons let on bail.

(12) Money received in Criminal Courts as security from sureties for accused to be released on bail.

IV. Personal Deposits.

This head includes the transactions on account of the following:--

- (1) Treasury cash orders.
- (2) Wards' estates and attached estates.
- (3) Official Receivers and the Official Assignee, Madras.
- (4) Irrigation cess fund.
- (5) Electricity distribution schemes undertaken by the Government on behalf of Municipalities.
- (6) Leave salary fund of the Madras Municipal Engineering Service.
- (7) Leave salary fund of the Madras Local Authorities Electrical Engineering Service.
- (8) Leave salary, etc., funds of the Madras Municipal Commissioners.
- (9) Governor's Bodyguards--
 - (a) Clothing, etc., allowances to Sowars;
 - (b) Sale-proceeds of sweepings in the Bodyguard stables received by the Commandant.

APPENDIX 19 -Cont.

(10) Government Solicitor, Sheriff and Advocate-General, Madras-- moneys received in their official capacity.

(11) Koothali Nair's estate escheated to the Government.

(12) Jails--Cash property of prisoners.

(13) Approved Schools and Vigilance Service--Cash property of pupils and inmates.

(14) Police funds--District Police Bank Funds; Presidency Police Band Fund and Clothing Account in the Police Training School, Vellore.

(15) City Police--Sale Proceeds of sweepings in the city Police stables received by the Commissioner of Police.

(16) Museum Theatre, Madras--Advances taken from users.

(17) District Medical Lending Libraries.

(18) Government hospitals--Cash deposits of patients (cash receipts other than cash deposits towards hospital stoppages) and the moneys relating to the "Entertainment and Sport Fund" in Mental hospitals.

(19) Pasteur Institute, Coonoor.

(20) Leprosy Relief Committee, Cuddalore, Saidapet and Tindivanam.

(21) Leprosy Relief Committee (District Leprosy Committee), North Arcot--Ambedkar District.

(22) District Branches of the British Empire Leprosy Relief Association (Madras Provincial Council).

APPENDIX 19 -Cont.

- (23) District Leprosy Relief Council, Madurai, Ramanathapuram and Salem.
- (24) District Leprosy Relief Fund, Tirunelveli.
- (25) Tuberculosis Funds, Salem and Tirunelveli.
- (26) Agriculture--Cash transactions of District Agricultural Officers with private firms and parties in connection with the sale of improved agricultural implements, seeds and manures to the ryots.
- (27) Agriculture--Moneys received by the Agricultural Demonstrator, Tiruppur, as deposits for expenses involved in seed-farm transactions of co-operative societies, etc.
- (28) Agricultural College, Coimbatore--Funds relating to the university examinations conducted at the College.
- (29) Animal Husbandry Department--Moneys received in advance by the Livestock Development Officer from agriculturists and others for the purchase of animals on their behalf.
- (30) Co-operative Societies under liquidation.
- (31) Government Polytechnics at Madras, Coimbatore and Madurai--Sports, Hostel, Scholarships and Prize funds.
- (32) District Commercial Museums in the Tiruchirapalli district and the North Arcot-Ambedkar District Museum of Arts and Crafts, Vellore.
- (33) Lighting and cleaning charges collected in fish-curing yards.

APPENDIX 19 -Cont.

(34) Public Works, Workshop (Madras) and Government Press, Madras--Fines realized from employees under the Payment of Wages Act, 1936 (India Act IV of 1936).

(35) Triplicane Langarkhana Fund.

(36) Muhammadan Female Aid Charity Fund.

(37) Flood Relief Fund, Nagapattinam.

(38) Taluk Reconstruction Committees, Madurai district.

(39) The Devakottai Divisional Rural Reconstruction Committee.

(40) The Rural Development Committee, Sankarankoil taluk, Tirunelveli - Kattabomman district.

(41) Grants received from the Indian People's Famine Trust Fund.

(42) The District Leprosy Relief Council, Tiruchirapalli.

V. Public Works Deposits.

This head comprises transactions of the following classes (See also Articles 73 and 74, Tamil Nadu Account Code, Volume III):-

(1) Cash deposits received from subordinates as security.

(2) Cash deposits received from contractors as security, including percentage deductions made from their bills.

(3) Deposits for work to be done.

(4) Sums due to contractors on closed accounts.

APPENDIX 19 -Cont.

(5) Sums due to labourers on nominal muster rolls.

(6) Miscellaneous deposits, including (until clearance) all item of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment.

VI. Security Deposits.

This head includes the following items:-

1. Earnest money deposits made by intending tenderers in all departments.

Note:--In the case of all auction sales in the Forest, Correctional Administration (Social Defence) and Jail departments, selling officers are authorised to return the deposits of unsuccessful bidders at the close of the sale on each day, but the gross transactions should be included in the Government Account. [See T.R.7(2).]

2. Initial deposits made by intending bidders at auction sales of abkari and opium privileges and fishery rentals and also the further deposits made by successful bidders.

Note.- Selling Officers are authorised to return the deposits of unsuccessful bidders at the close of the days' sale, but the gross transactions should be included in the Government Account [See Treasury Rule 7 (2).]

3. (a) Security deposits received from the lessees of the usufruct of Government trees and lessees of Government lands.

(b) Security Deposit received from the lessees of land and lessees of land and trees under Kuthagaipattam Rules, 1947.

4. Security furnished in cash by a Government servant or a contractor and not converted into an interest-bearing form of security. (See articles 279 and 280)

APPENDIX 19 -Cont.

5. Security furnished in cash by the executive officer of a religious institution to the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

6. Security furnished in cash by a private employer in respect of a Government servant lent to him on foreign service terms. (See Article 293).

7. Deposits made by holders of shooting licences in the Forest department for the due fulfilment of the conditions of the licence.

8. Deposits furnished by importers or wholesale dealers under rule 8 (1) of the Tamil Nadu Sales of Motor Spirit Taxation Rules, 1939.

9. Security deposits furnished by the proprietors of entertainments under rule 21 of the Tamil Nadu Entertainments Tax Rules, 1939.

10. Earnest money deposit furnished by the custodians of breeding bulls which are distributed to them under the terms and conditions of the Government Livestock Distribution Scheme.

11. Security furnished in cash by the industrialists, lessees of canteens, shops and other buildings in the industrial estates and colonies belonging to the Department of Industries and Commerce towards advance rent to the finally adjusted or refunded at the time of vacating the premises.

12. Initial Deposit amount furnished by the applicants applying for mechanised fishing boats and the payment of balance amount towards Security Deposit.

13. Security Deposits tendered by the applicants for repairers licences under Tamil Nadu Weights and Measures (Enforcement) Rules, 1967.

APPENDIX 19 -Cont.

14. Caution money deposits collected from firms for inclusion of their names in the lists of approved firms maintained by the Agriculture Department for the supply of oil engines and electric motor pump sets.

15. Security Deposits furnished by the licensee under the Tamil Nadu Rectified Spirit Rules, 1959, the Tamil Nadu Liquor (Licence and Permit Rules, 1960) and the Tamil Nadu Molasses Control and Regulation Rules, 1958.

16. Security Deposits tendered by the applicant for the grant of permits for stage carriages and public carriers under sections 46 and 54 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) respectively.

17. Security furnished at the time of issue of the licence by the licensee in cash or in Government Promissory notes for the due observance of the condition of the licence issued under the Tamil Nadu Liquor (Licence and Permit) Rules, 1960.

18. Security Deposit remitted by wholesale dealers/retail dealers of kerosene under Tamil Nadu Kerosene Control Order, 1968.

19. Security Deposits which are outstanding in the Treasury at Nagercoil, Kanyakumari District.

20. Security deposits furnished by the dealers under section 21 (5) of the Tamil Nadu General Sales Tax Act, 1959.

21. Security deposits furnished by the dealers under section 7 (2A) and section 7 (3A) of the Central Sales Tax Act, 1956.

APPENDIX 20.

(See Chapter XII, Article 279 (6))

**LIST OF FIRMS APPROVED BY THE GOVERNMENT FOR
FIDELITY INSURANCE BUSINESS.**

<i>Name of the Insurance Company</i>	<i>Name of local or other agents or representatives</i>
1. Life Insurance Corporation of of India.	Branches of Life Insurance Corporation of India

APPENDIX-21

[See Chapter XII, Article 297] ,

POWERS OF SUBORDINATE AUTHORITIES TO WRITE-OFF LOSSES.

The Government have delegated to the authorities mentioned below the power to write-off finally losses of the kinds specified upto the limits noted against each, provided that the loss does not disclose-

(i) a defect of the system or in the rules the amendment of which would require the orders of a higher authority, or

(ii) serious negligence on the part of one or more Government servants that might possibly call for disciplinary action requiring the orders of a higher authority.

Except when the Government have ordered otherwise in regard to any case or class of cases, every sanction to a write-off should be communicated at once to the Accountant-General with an explanation of the full circumstances and with copies of the relevant portions of the correspondence relating to the subject.

The write-off orders issued by heads of Departments under the powers delegated in this Appendix should set out the full facts of the case, and explain in detail the reasons for sanctioning the write-off. Copies of write-off orders involving amounts exceeding Rs.5,000 should be sent to the concerned administrative department in the Secretariat.

The Heads of Departments should also send a quarterly report to the administrative department in the Secretariat indicating the amount written off in each case, the total amount written off during the quarter and the progressive total upto the end of the quarter. These reports shall be reviewed by the administrative department in the Secretariat.

APPENDIX 21-Cont.

Note:—The term 'each case' occurring in this appendix should be interpreted with reference to a given point of time. If on particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be exercised with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. The losses arising out of the same incident shall not be split up and written off separately on different dates so as to avoid sanction of higher authority instead of being written off at one time. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time.

The orders of write-off of the value of articles which have been condemned on account of their having become unservicable in the ordinary course by fair wear and tear need not be communicated to the Accountant-General. However, they should be kept on record in offices concerned along with the connected stock accounts for being produced during local inspection by audit staff.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case.	Remarks
(1)	(2)	(3)	(4)

A. LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS.

1. Irrecoverable value of stores or public money lost through fraud, negligence or other causes, and unprofitable outlay on works.*	Heads of Departments	Rs. 10,000	The total amount written off should not exceed Rs. 1 lakh in a year.
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*Note (1) This item contains the general delegation of powers. The powers to be exercised in certain special cases are specified in the succeeding items.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	Isa Di. 44

A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.

(2) The expression "Value of store" means the "book value" if satisfactory priced accounts are maintained and otherwise "replacement value" (see the Note under Article 139). The following special instructions apply to Forest Department Stores:-

(i) Permit forms with no value impressed on them should be treated as ordinary stores, and their value should be estimated with reference to the cost of paper and printing.

(ii) The value adopted for timber and other produce should be based on the market value except in the case of the stock in the forest lost by theft or fire, in which case the valuation of timber and other produce lost should be made with reference to their value at the place from which they were removed or lost and not with reference to their potential value when sold in a market.

(iii) For other stores and livestock, the value entered in the stock returns should be adopted.

(3) In the case of loss of cardamoms on account of cleaning and drying, the following procedure should be followed for purposes of writing off:-

(1) The normal deficiency in the weight of cardamoms in the following two stages may be fixed at the rates indicated against each:-

(a) Picking off the stalks from the capsules .. 21 per cent.

(b) Drying green 'picked' cardamoms 89 per cent.

(2) Only deficiencies in excess of those normal deficiencies should be dealt with as loss of Government revenue requiring the sanction of the competent authority to write-off; and

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
<p>(3) For the purposes of writing-off, the deficiencies on account of the picking off of the stalks from the capsules exceeding 21 per cent may be valued at 11 per cent of the average sale value of any cardamoms in the previous year and the deficiencies on account of drying of green 'picked' cardamoms exceeding 89 per cent may be valued at the average sale value of dry cardamoms in the previous year.</p>			
<p>2. Irrecoverable value of stationery articles lost or damaged (see Annexure to Rule 9 of the Stationery Manual, Volume I)</p>	<p>Heads of Departments</p>	<p>Rs.10,000</p>	<p>The total amount written off should not exceed Rs. 1 lakh in a year.</p>
<p>3. Value of superseded or useless publications and missing stores and publications.</p>	<p>Director of Stationery and Printing Madras.</p>	<p>Rs.1,000</p>	<p>In exercising the powers in respect of superseded or useless publications as waste paper, the administrative departments of the Secretariat and the Heads of Departments concerned should be consulted beforehand as to whether the publications cannot be put to better use. To</p>

APPENDIX 21-Cont.

Nature and description of the loss.	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
3. Value of superseded or useless publications and missing stores and publications.-Cont.			cut out delay, the Director of Stationery and Printing, Madras should address the Heads of Departments and the Departments of Secretariat at the same time, with a request to communicate the views to the Secretariat with a copy to the Director of Stationery and Printing, Madras and also should publish the list of publications available for sale in the Newspapers authorized for advertisements once in six months (unsold publications need not be advertised). The value to be written off the

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
3. Value of superseded or useless publications and missing stores and publications.-Cont.			accounts should be the face value of the superseded or useless publications treated as waste paper. The sale proceeds of the publications treated as waste paper realised subsequently should be credited as "receipts" under the departmental head of account.
4(a) Value of superseded publications	Heads of Departments.	Rs.5,000 in each case subject to an annual limit of Rs.1 lakh	In exercising this power, the concerned Department of Secretariat and other Heads of Departments should be consulted beforehand as to whether the publications cannot be put to better use. The value to be

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.-LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
4.(a) Value of superseded publications.- Cont.			written off the accounts should be the cost of publications minus the cost realised by sale of superseded or useless publications treated as waste paper.
(b) Value of obsolete and superseded Publications in the offices of the Deputy Director of Treasuries and Accounts; District Treasuries and Sub-Treasuries.	Regional Deputy Director Treasuries and accounts	Rs.500 in each case, and subject to an annual limit of Rs.5,000.	The total amount written off should not exceed Rs.5,000 in a year.
5.(a) (i) Value of livestock lost or dead or transferred to Pinjarapole or destroyed.	Director of Agriculture. Director of Animal Husbandry.	Full powers.	..
(ii) Value of livestock lost or dead.	Director of Industries and Commerce.	Rs.1,000	The total amount written off should not exceed Rs.3000 in a year

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
(ii) Value of live-stock lost or dead.-Cont.	Inspector-General of Prisons.	Do.	Do.
	Director of civil Defence.	Do.	Do.
	Director of Sericulture	Do.	Do.
(iii) Value of dairy animals culled out.	Inspector-General of Prisons.	..	The total amount written off should not exceed Rs.10,000 in a year.
(iv) Value of culled out birds in the prison poultries.	Inspector-General of Prisons.	Rs.500	The total amount written off should not exceed Rs.2,000 in a year
(v) Value of Livestock lost in Rural Extension Training Centres and State Institute for Community Development, Bhavanisagar.	Director of Rural Development.	..	Rs.500/- (Rupees Five Hundred only) subject to an annual limit of Rs.5,000/- (Rupees Five thousand only).

APPENDIX Z1-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
6. Value of livestock lost or dead, and stores, or other dead stock including furniture lost or become unserviceable.	Deleted		
7. Value of cost of replacement of egg settings and chickens that die in the Poultry Extension Centres including transit loss between the Poultry Extension Centres	Director of Animal Husbandry.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
8. Irrecoverable value of stores rendered unserviceable by fair wear tear.	(i)Heads of Departments except Principal Chief Conservator of Forests.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
	(ii)Principal Chief Conservator of Forests.	Rs.10,000	-do-

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
9. Shortage of hay in consignments from Hosur Cattle Farm to the Madras Veterinary College	Director of Animal Husbandry.	..	The total amount written off should not exceed Rs.100 in a year.
10. Irrecoverable value of furniture, etc damaged or lost through fraud, negligence or other causes.	Heads of Departments.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
11. Wastage of salt in connection with the working of fish-curing yards.	Director of Fisheries.	..	The total amount written off should not exceed Rs.10,000 in a year for all the yards.
12.(a) Irrecoverable deficiencies in stock in the Cinchona Department.	Director of Cinchona.	Rs.10,000	The total amount written off should not exceed Rs. 1 lakh in a year.
(b) Irrecoverable losses of oil, Chemicals and other stores due to leakage or wastage in transit.	Do	Do	The total amount written off should not exceed Rs.1 lakh in a year. An annual statement of all cases of wastage etc., the value of

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
(b) Irrecoverable losses of oil, Chemicals and other stores due to leakage or wastage in transit-Cont.			which was written off by the Director under this sanction should be submitted to Government by 1st August, with the relevant particulars including reasons for the write-off sanctioned.
(c) Losses of all departmental products of the Cinchona Department caused by damage or losses in transit or due to other unavoidable causes and also losses on account of packing material condemned or rendered unserviceable.	Do	Do	The total amount written off should not exceed Rs.1 lakh in a year.
(d) Transit loss	Commissioner of Civil Supplies.	Rs.10,000 in each case irrespective of the percentage loss, subject to maximum of Rs.1 lakhs	Unit of Accounting:- Road: Truck Rail: Wagon or R.R. if it covers several wagons for which separate wagon wise weightment is not available

APPENDIX-21—Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum sanction limit of the write-off in each case	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—Cont.			
(e) Loss due to dryage/shrinkage/spillage/handling.	Commissioner of Civil supplies	Rs. 10,000 in each case irrespective of the percentage of loss subject to maximum limit of Rs. 1 lakh per annum.	The loss should be computed in respect of each stock/consignment after each stock/consignment has been completely issued.
(f) Loss due to shortage in transit of chemical fertilizers.	Director of Agriculture.	Not exceeding 3 per cent subject to a maximum of Rs. 10,000 in each case. The overall annual limit is Rs.1 lakh.	
13. Irrecoverable value of missing articles, books, etc.	Heads of Departments.	Upto the value of Rs. 5,000 at a time.	The total amount written off should not exceed Rs. 1 lakh in a year.
14. Losses on account of sale at the prevailing market rate of unsold stock of paddy seeds and millets.	Director of Agriculture.	Rs. 5,000 at a time.	The total amount written off should not exceed Rs. 1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
15. Cost of lost tokens in Treasuries.	Director of Treasuries and Accounts	Rs.5,000 at a time.	The total amount written off should not exceed Rs.1 lakh in a year.
16. Cost of irrecoverable value of stores lost through fraud, negligence or other causes or of stationery articles lost or damaged.	Chairman, Tamil Nadu Public Service Commission.	Rs.10,000 at a time.	Do
17. Irrecoverable cost of lost locks and keys in the Treasuries and Accounts Department.	Director of Treasuries and Accounts.	Rs.5,000 at a time	The total amount written off should not exceed Rs.1 lakh in a year.
18. Losses due to errors in fixation of prices.	Commissioner of Civil supplies.	Rs.10,000 at a time.	Do.
19. Losses due to theft, damage or deterioration of stocks.	Do.	Do.	Do.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
20. Losses due to avoidable expenditure, such as demurrage, wharfage etc.	Do.	Do.	Do.
21. Irrecoverable amount of Festival Advance from pensioners.	Director of Treasuries and Account.	..	The total amount written off should not exceed Rs.1,000 in a year.
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.			
(1)(a) Irrecoverable costs awarded to the Government in civil suits or appeals.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.
(b) Irrecoverable cost awarded to Government servants in civil suits in which their defence has been sanctioned at public expenses.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
8. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
(c) Irrecoverable compensation awarded by Courts to Government Servants in which their defence has been sanctioned at public expense.	Heads of Departments.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
2. Irrecoverable fees and fines--			
(i) Cost of Publishing and adjudication under sections 30 and 37 of the Provincial Insolvency Act, 1920 (India Act V of 1920).	High Court	No limit.	The power of waiving the recovery may be exercised by each authority in regard to the insolvency cases on its own file and on the files of courts subordinate to it.
(ii) Charges for feeding and the treatment of unclaimed animals in Madras Veterinary Hospital or in a mufassal Veterinary institution.	Director of Animal Husbandry	..	The Director may dispose of unclaimed animals by public action or otherwise recoup the amount due to the Government from

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
(ii) Charges for feeding and the treatment of unclaimed animals in Madras Veterinary Hospital or in a mufassal Veterinary institution.-Cont.			the sale proceeds and write off the balance, if any The total amount written off should not exceed Rs.150 in any one year for the Madras Veterinary College Hospital and Rs.150 in any one year for any mufassal institution.
(iii) Inspection fees and Service rendered by the Electrical Inspectorate.	Chief Electrical Inspector to Government.	Rs.500	..
3. (a) Irrecoverable stipends, stipendiary grants and tuition fees.	Director of Employment and Training, Director of School Education, Director of Technical Education Director of Collegiate Education, Director of Industries and Commerce.	Rs.5,000	The total amount written off should not exceed Rs.10,000 in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT. Cont.			
(b) Irrecoverable teaching grants.	Director of School Education, Director of Technical Education.	Rs.5,000	The total amount written off should not exceed Rs.10,000 in a year.
(c) Irrecoverable shed grants.	Director of School Education.	Do.	Do.
(d) Irrecoverable education loans.	Director of Technical Education.	Do.	Do.
(e) Irrecoverable stipends.	Director of Social Welfare	Rs.500	The total amount written off should not exceed Rs.10,000 in a year.
4. Irrecoverable items of departmental revenues.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
5. Loss due to non-recovery of amounts due to Government.	Commissioner of Civil Supplies.	Rs.5,000 at a time.	The total amount written off should not exceed Rs.1 lakh in a year.
6. Irrecoverable item of Commercial taxes revenue.	Commissioner of Commercial Taxes.	Upto Rs.1 lakh in individual cases.	Without any annual ceiling.
7. Irrecoverable item of commercial taxes revenue.	Government	Individual cases above Rs.1 lakh.	Without any annual ceiling.
C. LOSSES OF PUBLIC MONEY DUE TO THE IRREGULAR SANCTION BY GOVERNMENT OFFICIALS DUE TO MISTAKE OF FACTS OR RULES, AND FRAUD.			
Loss on account of irregular sanction of old age pension by Government Officials.	Commissioner of Revenue Administration.	Rs.2,000 in each case.	..

APPENDIX 22.

(See Chapter XIII, Article 306.)

**LIST OF GRANTS PAID TO LOCAL AND OTHER BODIES
ON ACCOUNT OF CERTAIN FINES REALIZED BY
COURTS AND CREDITED TO THE GOVERNMENT.**

Note 1:-- The grant payable to local and other bodies is the whole of the amount collected as fines, subject to deductions in certain cases as indicated below. (See also subsidiary rule 23 under Treasury Rule 16).

Items 6 and 9.-- The amount of expenditure incurred on account of the service of processes and batta to witnesses should be deducted from the grant payable.

Item 8:-- A deduction of 10 per cent should be made in the first instance from the fines realized under the Act to cover the cost of administration of the Act and the collection of fines. Out of the balance of 90 per cent of the fines realized, the amount of fines levied in cases where no analysis of samples is done by the public analyst should be deducted. When the remaining amount payable to the local body exceeds the contribution paid by it to the Government, an amount equivalent to one-half of the excess of the fines over the contribution should be deducted from the amount payable to local body and withheld. The method of calculation of the amount payable to the local bodies under the above arrangement should be as shown in the hypothetical case in the Annexure.

Items 10, 11 (a) and 14-- Ten per cent of the grant payable should be withheld in order to cover the expenditure on account of the service of processes and batta to witnesses.

Item 11 (c) -- The fines and penalties levied under the Tamil Nadu Panchayats Act, 1958 constituting the receipts of the Panchayat with reference to section 137 (XX) of the said Act will be credited to the Town Panchayat and Village Panchayat Fund concerned.

APPENDIX 22 Cont.

Item 15.-- A deduction of 10 per cent should be made from the fines realized towards collection charges.

Note 2:- The Mettur, Courtallam, Bhavanisagar and Kodaikanal Township Committees will be treated as municipalities for the purpose of this list.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)

Fines levied under the provisions of the:-

- | | |
|---|--|
| 1. Sections 269, 270, 271, 272, 273, 277, 278, 290 and 291 of the Indian Penal Code (Central Act XLV of 1860) in regard to nuisances. | Village Panchayat and Town Panchayat concerned. |
| 2. The Tamil Nadu Places of Public Resort Act, 1888 (Tamil Nadu Act II of 1888). | Local body concerned. |
| 3. The Tamil Nadu Towns Nuisances Act, 1889 (Tamil Nadu Act III of 1889). | Local body, or branch of the Society for the Prevention of Cruelty to Animals concerned or (in regard to fines levied for offences committed within the limits of the Cordite Factory, Aravankadu and the Power Station, Katteri) the Cordite Factory Estate Fund. |

APPENDIX 22 Cont.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)
4.	The Prevention of Cruelty to Animals Act, 1890 (Central Act XI of 1890) * in cases prosecuted by the agents of the Society for the Prevention of Cruelty to Animals at the places mentioned below:	The branch of the S.P.C.A. concerned.*

* Note:- The payment of the grant is subject to the condition that the agents of the society receive instruction at the Veterinary Hospital concerned and work in close touch with the authorities in charge of that institution.

District.	Place.
(1)	(2)
Chengalpattu - M.G.R.	Taluks of Saidapet, Chingleput, Kancheepuram and Tiruvallur.
Coimbatore.	Andiyur Panchayat. Annur Panchayat. Avanashi Panchayat. Bhavani Panchayat. Chennimalai Panchayat. Coimbatore Municipality. Dharapuram Municipality. Erode Municipality. Gobichettipalayam Municipality. Kangayam Panchayat. Karamadai Panchayat. Kavandapadi Panchayat. Kinattukidavu Village. Kodumudi Panchayat.

APPENDIX 22 *Cont.*

District.	Place.
(1)	(2)
Coimbatore - Cont.	Kottur Panchayat. Kunnathur Panchayat. Kurichchi Panchayat. Mettupalayam Municipality. Mulanur Panchayat. Nambiyur Panchayat. Palladam Panchayat. Periyannayakkanpalayam Panchayat. Pollachi Municipality. Punjai Puliampatti Panchayat. Pulavadi Village. Satyamangalam Municipality. Singanallur Municipality. Sulur Panchayat. Tiruppur Municipality. Tudiyalur Panchayat. Udumalpet Municipality. Uttukkuli Panchayat. Vellakkovil Panchayat. Vellalur Panchayat.
Kamarajar	Srivilliputhur Municipality. Virudhunagar Municipality.
Madras	Madras City.
Madurai	Dindigul Municipality Kodaikanal Municipality (Town Ship) Madurai Corporation Periyakulam Municipality and the adjoining areas to which the Act has been extended.
Nilgiris	Coonoor Municipality Kotagiri. Ootacamund Municipality and hamlets of Kalhatti and Thalai Kundah in Kullathi Village.

APPENDIX 22 Cont.

Nilgiris Cont.	Wellington Cantonment, hamlets of Ketti, Hullada Kerada, Kammandi, Achinakal, Kotta Village, Yellianhali, Lovedale, Welback, Stantore and Mynalai in Ketti Village, hamlet of Thamapatti in Adigaratti Village..
North Arcot- Ambedkar.	Arcot Municipality Ranipet Municipality. Vellore Municipality. Walajah Municipality.
Pasumpon Muthurama- linga Thevar.	Karaikudi Municipality. Sivaganga Municipality.
Salem	Namakkal Municipality. Salem Municipality. Taluk of Salem, Tiruchengode and Krishnagiri.
South Arcot	Cuddalore Municipality.
Thanjavur Nagapattinam- Quaid-e-Millet.	Arantangi. Ayyamapet. Kuttalam. Kumbakonam Municipality. Mannargudi Municipality. Mayuram Municipality. Muthupet. Nannilam Panchayat. Nagapattinam Municipality. Papanasam. Pattukottai Municipality. Shiyali Taluk. Thanjavur Municipality. Tirukattupalli. Tirutturaipundi Panchayat. Tiruvadi. Tiruvarur Municipality. Tiruvidaimarudur.

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APPENDIX 22 Cont.

Thiruvannamalai- Thiruvannamalai Municipality.
Sambuvarayar.

Tirunelveli- Melāpalayam Municipality.
Kattabomman. Palayamkottai Municipality.
Tachanallur Panchayat.
Tirunelveli Municipality.

Tiruchirapalli. Ariyalur Panchayat.
Karur Municipality.
Srirangam Municipality.
Tiruchirappalli Municipality.

V.O. Chidambaranar. Tuticorin Municipality.

Sl. No.	<i>Class of fines</i>	<i>Local or other body to to which the grant is payable.</i>
(1)	(2)	(3)

Fines levied under the provisions of the --

- | | | |
|---|--|---|
| 5 | The Tamil Nadu Registration of Births and Deaths Act, 1899 (Tamil Nadu Act III of 1899). (Fines imposed by Village Panchayat Courts or Sub - Magistrates or Presidents of Benches of Magistrates). | Village Panchayat and Town Panchayat concerned |
| 6 | The Tamil Nadu Port Trust Act, 1905 (Tamil Nadu Act II of 1905). | Madras Port Trust Board*. |
| 7 | The Indian Ports Act, 1908 (Central Act XV of 1908) | Minor Ports Fund or the port fund concerned (Madras Port Fund or Tutucorin Port Fund) |

APPENDIX 22 Cont.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)
8	The Prevention of Food Adulteration Act, 1954 (Central Act XXXVII of 1954)	Local body concerned.
9	Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919)	Corporation of Madras.
10	The Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920)	Municipal Council concerned.*
11	The Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958)	Village and Town Panchayat concerned.
12	*The Tuticorin Port Trust Act, 1924 (Tamil Nadu Act II of 1924)	Tuticorin Port Trust Board.
13	The Tamil Nadu Agricultural Produce Markets Act, 1959 (Tamil Nadu Act 23 of 1959)	Market Committee Concerned.
14	Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939)	Local body Concerned.*
15	Fines levied on account of forest offences committed in a forest panchayat area.	Forest panchayat that reported the offence.

* See also the notes at the head of this list.

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APPENDIX 22 *Cont.*

ANNEXURE

Method of Calculation

	Non-analysis cases.	Analysis cases.
	Rs.	Rs.
(a) Total fines	200	9,800
(b) Less 10 per cent	20	980
	<u>180</u>	<u>8,820</u>
(c) Contribution for analysis	..	6,500
(d) Excess over contributions for analysis	..	2,320
(e) One half of excess	..	1,160
(f) Grant to be paid	180	(8,820 minus 1,160) or 7,660.
(g) Total amount to be paid for non-analysis and analysis cases.	180 =	Plus 7,660 7,840

APPENDIX 23.

[See Chapter XIII, Article 306].

VILLAGE HOUSE-TAX MATCHING GRANT-SANCTION
TO VILLAGE PANCHAYATS UNDER SECTION 132 OF THE
TAMIL NADU PANCHAYATS ACT, 1958.

1. *Village House-Tax Matching Grant.*-- On every rupee of house-tax collected by a village panchayat, an equal amount shall be paid by the Government as grant which shall be called "Village House-Tax Matching Grant".

2. *How the amount of grant payable to each village Panchayat every year should be assessed and paid.*-- The Village House-Tax Matching Grant is payable with reference to the amount of house-tax collected. So no distinction should be made between collections of arrear demands and collections of current demands in assessing the grant payable to a village panchayat. The amounts actually collected from out of both the arrear and the current demands should be taken into account in assessing the grant payable to each panchayat.

The house-tax assessment is ordinarily mixed up with library cess levied under the Tamil Nadu Public Libraries Act, 1948, or the Additional house-tax levied for water-supply or lighting under rule 19 of Schedule IV of the former Tamil Nadu Local Boards Act, 1920, or the water tax levied under section 25 of the Tamil Nadu Public Health Act, 1939. Therefore the details of the demand, collection and balance relating to these items should be kept distinct and separate from the main house-tax levied and collected under the Panchayats Act, so that the amount of village-tax matching grant payable under the Act may be calculated and paid correctly without difficulty.

3. *Whether the amount should be paid annually in one lumpsum or in instalments.*-- Under Section 120(3) of the Tamil Nadu Panchayats Act, 1958 as well as under the 1950 Act, the house-tax

APPENDIX 23 Cont.

is leviable either annually or half-yearly. The term "year" means the financial year according to section 2 (37) of the 1958 Act. The house-tax is accordingly assessed and collected for the year ending 31st March or for the half-year ending 30th September and 31st March every year, as the case may be. As the house-tax is levied and collected either annually or half-yearly, the village house-tax matching grant should also be paid either annually or in two half-yearly instalments with reference to the collections for the year or for each half year, as the case may be. The particulars of collections for a whole year or for a half year will be available in the succeeding year or half-year respectively. So the amount of grant due for a year or half-year may be paid before the end of the succeeding year or half-year as the case may be.

4. Which authority should control the expenditure from State funds on this account:- The District Collector should be the controlling authority in respect of the expenditure from State funds on the payment of the village house-tax matching grant to the village panchayat under his jurisdiction. He should frame estimates of expenditure for each year and submit necessary particulars to the Director of Rural Development on the 1st September of each year for making provision in the State Budget. The Director of Rural Development will consolidate estimates to the Finance Department with copy to the Rural Development Department for making provisions in the annual estimates of expenditure of the State Government. As soon as the budget is passed by the State Legislature, the Director of Rural Development will place at the disposal of each Collector the amount required for expenditure in the district.

5. Which authority should sanction the payment of the grant to each panchayat.-- The Divisional Development Officer should be the

APPENDIX 23 *Cont.*

authority sanctioning the payment of the Village House-Tax Matching Grant to each panchayat. The Divisional Development Officers are permitted to authorise the payment from the treasury to the village panchayats of the amounts of grant payable to them under section 132 of the Tamil Nadu Panchayats Act 1958. The order sanctioning the payment of the grant will be in the form in Annexure I below.

6. *On what basis sanction order should be issued.* ---- Soon after the end of a half year, the Panchayat Extension Officer (Deputy Panchayat Officer) should submit to the Divisional Development Officer a report in the form of Annexure III below in respect of each panchayat separately for each half year. The report should be accompanied by a receipt bill in the form in Annexure II duly signed by the president of the village panchayat concerned. On receipt of the report of the Panchayat Extension Officer, the Divisional Development Officer should check the amounts given by the Panchayat Extension Officer and certify that the amount of grant recommended by the Panchayat Extension Officer is correct. The Divisional Development Officer should also prepare the draft of the sanction order in the form in Annexure I, obtain the approval of the Revenue Divisional Officer and issue it in the name of the Revenue Divisional Officer. The fair copies of the order shall be signed by the Revenue Divisional Officer or on his behalf by the Divisional Panchayat Officer.

7. *How the amount should be credited to the Village Panchayat Funds.*-- The sanction order should be communicated to the Sub-Treasury Officers and the Panchayat Union Commissioners concerned. The Panchayat Union Commissioner should prefer a claim for the amount so sanctioned, he should get it adjusted in the treasury to Local Fund Deposit Account No.11 on a bill in the form prescribed in Annexure III and he should arrange to give credit

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APPENDIX 23 Cont.

to individual village panchayats in the ledger maintained in the Panchayat Union Office in accordance with the instructions issued in Memorandum No. 160974/L-2/60, L.A., dated 15th September 1960.

ANNEXURE I.

No. Office of the District
Development Officer.

.....

Dated

From

The Divisional Development Officer,

.....

To

The Sub-Treasury Officer,

.....

Under Instruction 2 of Treasury Rule 17,, Tamil Nadu Treasury Code, Volume I, I hereby authorise you to pay to the Commissioner of the Panchayat Union on the authority of this order the sum of Rs.....(Rupees.....) due to the village panchayats specified below as village house-tax matching grant noted against each:-

Name of Village Panchayat	Amount of grant
---------------------------	-----------------

(1)

(2)

APPENDIX 23 Cont.

ANNEXURE I Cont.

2. The amount should be adjusted in the Treasury or Sub-Treasury to Local Fund Deposit Account II of the Panchayat Union and no cash payment should be made. The amount represents the village house-tax matching grant payable to the panchayat or panchayats under section 132 of the Tamil Nadu Panchayats Act 1958, for the half-year ending 30th September/31st March or year ending 31st March and is debitable to "3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions - 200. Other Miscellaneous Compensations and Assignments - I. Non-Plan - AO. House-Tax Matching Grant - 1. Grants-in-aid".

3. The fact of the adjustment should be reported to the Collector of and the Accountant-General with a certificate of payment through the Treasury Officer under intimation to this office then and there.

Copy to the Commissioner.....Panchayat Union.

Copy to the President Panchayat.....Post,
....., Taluk District.

Copy to the Accountant-General, Tamil Nadu.

NOTE.-- (1) Under instruction 2 of Treasury Rule 17 of the Tamil Nadu Treasury Code, Volume I the grant should be adjusted on the authority of this authorisation and no authorisation is necessary from the Accountant-General, Tamil Nadu.

(2) The grant should be adjusted by the Sub-Treasury Officers without any further authorisation from the Treasury Officers concerned.

ANNEXURE II.

From

The Panchayat Extension Officer.

To

The Revenue Divisional Officer.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 23 Cont.

ANNEXURE II - Cont.

Sir,

In submitting herewith the demand, collection and balance of house tax levied in Panchayat for the half year ending 30th September 19 /31st March 19 , I recommend that an amount equal to the amount shown as collections for the half year ending 31st March/30th September may be paid to the said panchayat as village house-tax matching grant due to it for the half year ending 30th September 19.. /31st March 19..under section 132 of the Tamil Nadu Panchayat Act, 1958. I hereby certify that the said amount of house-tax does not include library cess levied under the Tamil Nadu Public Libraries Act, 1948 or additional house-tax levied for water-supply or lighting under rule 19 of Schedule IV to the former Tamil Nadu Local Boards Act, 1920, or water-tax leviable under section 25 of the Tamil Nadu Public Health Act, 1939.

Panchayat Extension Officer.
(Deputy Panchayat Officer).

ANNEXURE III.

Form of receipt bill to be given by Panchayats.

Audit Register.
Page.

Voucher Number.

Received the sum of Rs. authorised for payment as village house-tax matching grant for the half-year ended 30th September, 19 /31st March, 19

Signature :

Designation : President
of Panchayat

Countersigned:

Signature:

Designation: Panchayat Extension Officer.

APPENDIX 23 Cont.

ANNEXURE III - Cont.

Pay Rupees:

District:

Date:

Treasury Officer/Accountant.
(For use in the Office of the
Accountant-General, Tamil Nadu.)

Admitted in full.

Superintendent.

Auditor.

NOTE:- This form need not be sent in the case of Panchayats which are included in any Panchayat Union.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 24.

[See Chapter XIV, Article 317.]

DISPOSAL OF GOVERNMENT LANDS AND BUILDINGS.

(Extract from the Standing Order of the Board of Revenue).

S.O.No.22 -- Disposal of land and buildings occupied by a Government department.

NOTE:-- No land or building belonging to Government shall be sold, under this Standing Order to any person other than a citizen of India except by the Collector or the Board and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the property is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void.

No application for the sale of land or building under this Standing Order to a company, association or society should be considered unless such company, association or society has been registered under the Societies Registration Act XXI of 1860 Religious Societies Act I of 1880, Co-operative Societies Act II of 1912, Tamil Nadu Co-operative Societies Act, 1932, or Insurance Act, 1938, or the Indian Trade Unions Act XVI of 1926, or under the Indian Companies Act, 1913, as adapted in 1950, or by an Act of the Parliament of the Union of India or of the State Legislature in the Union of India. This order insisting on registration does not apply to Roman Catholic Churches, dioceses and other Roman Catholic Missions and congress organisation.

1. *Disposal generally left to Collector.*-- The sale of land or buildings with the site on which they stand is generally left to the Collector of the district, but it is at the same time open to other departments to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure.

APPENDIX 24 Cont.

2. *Authority competent to sanction the sale of land and buildings.*-- Collectors have power to sell buildings with their sites and attached lands, if the combined value does not exceed Rs.5,000. The sanction of the Board is necessary when the value exceeds Rs.5,000. It is left to the discretion of the Board to address the Government where it considers that the orders are desirable.

3. *Authority competent to sanction the sale of buildings.*--(i) *Buildings in charge of the Public Works and Highways and Rural Works Department.*-- Chief Superintending and Executive/Divisional Engineers have power to sanction the sale or dismantlement of Government State buildings in charge of the Public Works and Highways and Rural Works Department, when the book value of the buildings does not exceed Rs.10,000, Rs.5,000 and Rs.1,000 respectively. As, however, they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector, who will then take the necessary steps to sell both building and land together.

(ii) *Buildings in charge of the Revenue Department:*-- In the case of sale or dismantlement of buildings in charge of the Revenue Department, Collectors of districts exercise powers similar to those of Superintending Engineers, i.e., when the value does not exceed Rs.5,000. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

(iii) *Buildings in charge of the Forest Department.*-- The sale or dismantlement of Government State buildings in charge of the Forest Department is governed by the rules laid down in paragraph 71 of the Tamil Nadu Forest Department and Account Code.

(iv) [Deleted].

APPENDIX 24 Cont.

4. *Restrictions to which the powers are subject.*-- The powers delegated in paragraphs 2 and 3 above are subject to the following restrictions:--

(a) *As regards buildings in charge of the Public Works Department:--*

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The powers of the Chief Engineer or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs.10,000 or Rs.5,000.

(b). *As regards buildings in charge of the Electricity Department.*-- (i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) [Deleted].

(c) *As regards buildings in charge of the Revenue Department:--* (i) It should have been previously ascertained that any building to be sold is not required for the use of any department of Government.

APPENDIX 24 Cont.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

(iii) The power will not extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds the limits indicated in paragraph 3 (ii) above.

(d) *General.*-- When it is proposed to sell or dismantle a portion of building, the value of the entire building, and not of the portion shall be taken for the purpose of determining the authority that is competent to sanction the sale or dismantlement.

5. * * *

6. *Sale notice, sale certificate and title-deed.*-- Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment which ground rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix XXVI shall be granted for the building and a title-deed in the form given in Appendix XXVII issued for the site occupied by the building.

7. *Authority competent to sanction the transfer of vacated Government buildings from one department to another--(i) Buildings in charge of the Public Works, Highways and Rural Works Department.*-- Superintending Engineers have power to sanction, in consultation with Collectors and other Heads of Departments the transfer of a Government building in charge of the Public Works/Highways and Rural Works Department, when vacated, to any department for occupation as an office, without reference to Government, except in the following cases:-

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* (1) When it is proposed to transfer a building to local bodies or private bodies or to any department of the Union Government, or

(2) When the buildings belong to a department of the Union Government, or

(3) When two or more departments ask for the same building.

In these cases, the orders of Government should be obtained by the authorities concerned, before the transfer is made.

NOTE-- The discretion in regard to the transfer of Government buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept in proper repairs and to secure the right of re-entry after reasonable notice, will be exercised by Government.*

(ii) *Buildings in charge of the Revenue Department:--* Subject to the reservations mentioned in clause (i) above, Collectors have in the case of buildings in charge of the Revenue Department, powers similar to those of Superintending Engineers when the book-values of the buildings do not exceed Rs.2,500 in each case. The Board has powers upto a limit not exceeding Rs.5,000. When the value exceeds Rs.5,000 the sanction of Government is necessary.

* *Note:--* The instructions contained in the note to sub-paragraph (i) above will apply to buildings in charge of the Revenue Department also.

(iii) *Buildings in charge of the Forest Department.--* The rules relating to the transfer of these buildings are laid down in paragraph 71 of the Tamil Nadu Forest Department and Account Code, Volume I.

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S.O.No.22-A-- Transfer of sandalwood and other valuable trees.

Instances have come to notice where at the time of inter-departmental transfer of lands, valuable trees like sandalwood existing on lands, have been surreptitiously removed, thereby causing loss to Government. In order to prevent such loss to Government, the following instructions should be observed.

At the time of transfer of lands from one department to another, a complete list of things of value, if any, standing on the lands, like trees (sandalwood) or any other trees of timber or fuel value and structures (masonry or other) should be incorporated in the certificate of transfer. The officers of both the handing over and taking over departments will be held responsible for the failure to note the particulars in the certificate of transfer of possession, and for any loss that may be caused to Government by such failure on their part.

S.O.No.23-- Transfer of lands and buildings between the Union and State Governments.

1. The general position regarding the vesting of the lands and buildings in the Union and in the State Governments is that laid down in Article 294(a) of the Constitution of India. The following principles however, which were in force before the commencement of the Constitution continue to apply to such cases:-

(i) *Acquisition of land for Union purposes*:-- When the land belonging to a private party has to be acquired on behalf of the Union Government, the acquisition shall be at the expense of that Government. In cases where the Union Government require any land which is in the occupation of the State Government to be transferred to them, amount payable by the Union

APPENDIX 24 *Cont.*

Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government. The solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Union Government.*-- When the Union Government no longer require any land which is in their possession, the State Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions:--

(a) the Union Government themselves will be the judges of whether they require to retain any particular land or not;

(b) if the State Government desires to assume possession of the land, the option to do so should be exercised within six months of the date on which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer; and

(d) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

NOTE.--(1) It is for the Union Government to decide whether this option may be given to the State Government.

(2) The instructions in sub-paragraphs (i) and (ii) above regarding the amount payable for the lands by the Union or State Government will not apply to lands in the City of Madras.

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If the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground-rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to any conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement, the Union Government will be the sole judge of the terms and conditions to be imposed.

(iii) *Special rules for lands in the City of Madras.*-- In the City of Madras the sale of Union Government land to the State Government and to the third parties and the sale of State Government land to Union Government will be governed by the following special rules:-

Sale of Union Government land to the State Government:-- The State Government shall pay half the free hold value of the land to the Union Government.

Sales by the Union Government to third parties:-- The State Government should fix the ground-rent of the land at one half of the rate calculated in accordance with the rules in force for the determination of ground-rent in the City of Madras; for the purpose of sharing the amount realized by sale, twenty-five times this ground-rent is to be reckoned as the amount which will go to the State Government; an adjustment should be effected between the Union and the State Governments by payment of half the difference between the amount of the sale proceeds and the capitalized value calculated as above, to the Government whose share is the smaller.

APPENDIX 24 *Cont.*

Sales of State Government land to the Union Government.-- The Union Government should pay to the State Government half the free hold value of the land.

2. *Market value defined.*-- Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground-rent or assessment shown against it in the revenue registers, or if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground rent or assessment levied at the rate at which ground-rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground rent or assessment or at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Government of Tamil Nadu and the Government of India.

S.O.No.23A-- Transfer of lands from one department to another department of State Government.--

1. *Procedure and powers of various authorities:*-(i)When transfer of land from one department to another is sought for, the District head of the indenting department should contact the Collector and arrange for a joint inspection of the site by the District heads of the two Departments concerned and the Revenue Divisional Officer having jurisdiction. Based on this joint inspection the Collector and the District heads can decide the matter in the event of agreement among all of them. If, however, there is disagreement between the district level officers, the matter should be referred to concerned Head of Department who should try to arrive at a mutually acceptable decision. Joint inspection by the Heads of Departments including the Commissioner of Land Administration / Revenue Administration may be made if necessary.

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When there is still disagreement, the matter should be reported to the Government with all the necessary data for orders.

(ii) Powers to sanction the transfer of lands.-- (Except in cases where two or more departments apply for the same land) the Collector may sanction the transfer of land from one department to another provided the extent of land does not exceed 10 acres and the market value of the land does not exceed Rs.50,000 (except in cases where two or more departments apply for the same land), the Board of Revenue may sanction the transfer of land from one department to another provided the land value does not exceed Rs.2,00,000. There is no limit to the extent of land which can be transferred by the Board of Revenue.

(iii) (Except in cases where two or more departments apply for the same land) the Collectors and the Board of Revenue may permit any department to enter upon the land in anticipation of sanction, only in respect of cases where they themselves are competent to order the transfer. In other cases, the permission of the Government should be obtained.

(iv) The cases of transfers of land of Central Government departments should be submitted to Government for sanction.

2. Classification after transfer.-- When lands are transferred from one department of the Government to another, the classification should be changed in the name of the department concerned. The purpose for which the land is used (e.g. Village Pottery Industries, etc.), should also be noted.

3(i) Collection of land value.-- Whenever lands are transferred for a commercial purpose, the land value should be collected irrespective of the fact whether the department requiring the land is classed as commercial or not.

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(ii) *Collection of tree value.*-- The value of the trees standing on the lands to be transferred to any department for any purpose should be collected whether the department is commercial or not and whether the purpose is remunerative or not.

(iii) *Collection of stone value and subdivision fees.*-- Stone value and subdivision fees should be collected irrespective of the fact whether the department to which the lands are transferred is a commercial or a non-commercial department.

4. *Consultation with the Panchayats.*-- Before transfer proposals are sanctioned, porambokes which are statutorily vested in the Panchayats should be withdrawn in exercise of the powers conferred under the Tamil Nadu Panchayats Act, 1958. Panchayats should be invariably consulted in respect of the transfer of public lands. But, the consultation, does not preclude the objections of the Panchayats being overruled by the authority competent to do so, if it is necessary in the public interest.

5. *Proforma for the submission of proposals for the transfer of lands.*-- Proposals for the transfer of lands requiring the sanction of the Board of Revenue or the State Government should be in the form prescribed below:--

Pro Forma

Sub.--Transfer--Land under B.S.O. District.-----
 Taluk Village-S.No. etc.-----
 Transfer to Department-Proposals-Submitted.

Ref: From the Collector/District Revenue Officer.

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Pro Forma - Cont.

1. S.No.
2. Extent.
3. Classification.
4. Village.
Taluk.
5. (i) By whom required.
(ii) For what purpose.
6. The officer who has inspected the site.
7. Details of encroachment, if any, on the site.
8. Objections.--
 - (a) Whether a notice was published in the village.
 - (b) If there is any objection either from the local body or from other persons. The Collector's/District Revenue Officer's remarks on it.
9. Improvements.
10. Trees, buildings, etc., and their valuation.

Trees.	Buildings.
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11. Conditions of the transfer, if any.
12. Value of the lands per acre.
13. Any other fact which is relevant to the proposed transfer.
14. Collector's / District Revenue Officer's recommendation.
15. Topo sketch and field sketches to be enclosed.

APPENDIX 25.

[See CHAPTER X, ARTICLE 233-A]

**STATE RULES TO REGULATE THE GRANT OF ADVANCES TO
GOVERNMENT SERVANTS FOR BUILDING, ETC. OF HOUSES.**

*[G.O.Ms.No.1546, Industries, Labour and Co-operation
(Housing), dated 23rd March 1960 as amended from
time to time.]*

1. *Eligibility.*- House Building Advance may be sanctioned to the Government Servants, including All India Service Officers, whether permanent or non-permanent, if they have rendered on the date of application for the advance 10 (Ten) years' continuous regular service. Applications for house building advance will not be entertained from persons who will retire from service within five years from the date of application, the age of retirement being taken as 58 years for all Government servants except High Court Judges in whose cases the age of retirement is taken as 62.

Note.- (i) In cases where both the husband and wife happen to be Government servants and eligible for the grant of advance, it shall be admissible to only one of them.

(ii).-Where there is any departmental proceedings or Tribunal proceedings or Vigilance enquiry is initiated against a Government servant and if it is clear beyond doubt that action will be taken only under Rule 17 (a) of the Tamil Nadu Civil Services (Classification Control and appeal) Rules, even before the sanction of House Building Advance, he may be sanctioned of House Building Advance if he requests for the same subject to the House Building Advance Rules. If action is to be initiated under Rule 17(b) of the above rules, then the question of sanctioning House Building Advance will be considered only after the proceedings/enquiry against him is finally disposed off.

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One additional advance to complete the enlargement/improvement of living accommodation in the house may be sanctioned subject to the following conditions:--

(i) that the sum total of the first main advance, the additional advance to complete the construction of the house, the advance for enlargement/improvement of living accommodation and the additional advance for completing the enlargement/improvement of living accommodation in the house and the additional advance for completing the enlargement/improvement of living accommodation in the house does not exceed the maximum ceiling limit on the amount of advance;

(ii) that the period of three years has not elapsed from the date of drawal of the first instalment of the advance intended for enlargement/improvement of living accommodation in the house; and

(iii) that the additional advance shall be utilised only for completing the enlargement/improvement of living accommodation in the house as per the plan approved originally on the basis of which the plan advance for enlargement/improvement of living accommodation in the house was sanctioned.

Provided further that where the enlargement/improvement of the living accommodation constructed out of the advance sanctioned for the enlargement/improvement purposes for the first time is found insufficient at a later date, an advance for the second time may also be sanctioned for enlarging/improving the living accommodation in that house subject to the condition that the sum total of the advances so far sanctioned and this advance does not exceed the maximum ceiling limit on the amount of advance.

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2. *Conditions to be fulfilled.*-- An applicant for the grant of an advance must satisfy the following conditions:--

(a) He must not have availed himself of any loan or advance for acquisition of a house in the past from any Government source (State Housing Scheme or Low-Income Group Housing Scheme of the Government of India):

Provided, however, that where the loan or advance, etc., already availed of does not exceed the amount admissible under these rules, it would be open to the Government Servant concerned to apply for an advance under these rules on condition that he undertakes to repay the outstanding loan or advance, etc. (together with interest, if any, thereon) forthwith in one lumpsum to the Government.

(b) Neither the applicant nor the applicant's wife/husband/minor child shall be the owner of a house, provided that this condition may be relaxed if the house is not wholly owned by the Government Servant, or if wholly owned, is not suitable for the applicant's residence for valid reasons.

Provided that this condition may be relaxed by Government in exceptional circumstances for example, where the applicant or the applicant's wife/husband/minor children owns a house in a village and the applicant desires to settle down in a town or where an applicant happens to own a house jointly with other relations etc. and he desires to build a separate house for his bonafide residential purpose or he desires to enlarge the living accommodation of it.

(c) The floor area of the house to be constructed or purchased must not be less than 22 square metres.

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3. Purposes for which advance may be granted.--

(a) constructing a new house (including acquisition of a suitable plot of land for the purpose), either at the place of duty or at the place where the Government servant proposes to settle after retirement. Applications for advance for purchasing a ready-built house other than one built and allotted by the Tamil Nadu Housing Board or by any of the local bodies or Co-operative House Building Societies on hire purchase basis may also be considered.

Provided that in the case of purchase of ready-built house, the Head of the Department shall satisfy himself in consultation with, and by obtaining a certificate from an Officer of the Public Works Department not below the rank of an Executive Engineer, as to the class and normal useful age of the house as specified in columns (1) and (2) of the Table below and that maximum age of the house does not exceed the number of years specified in column (3) thereof.

THE TABLE.

Class of house	Normal useful age of the house	Maximum age of the house at the time of granting loan	Period of repayment.	
			Advance	Interest
(1)	(2)	(3)	(4)	(5)
Class I	100 Years.	15 Years.	15 years.	5 years
Class II	66 "	10 "	15 "	5 "
Class III	20 "	5 "	11 1/4 "	3 3/4 "
Class IV	15 "	3 "	9 "	3 "

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(b) enlarging/improving the living accommodation in an existing house owned by the Government servant concerned for two times.

(c) acquiring a house from the Tamil Nadu Housing Board under the Board's "House Construction Scheme".

NOTE.--No advance shall be sanctioned under these rules for repayment of loans taken earlier from the Co-operative Societies for the purchase or construction of the house including enlargement of living accommodation in an existing house.

4. *Amount of advance.*-- (a) Not more than one advance shall be sanctioned under these rules to a Government servant during his entire service:

Provided that where the construction of a house for which an advance was granted under rule 3(a) could not be completed due to the increase in cost of materials and labour, and the Government servant concerned requires financial assistance from Government to complete the construction work, one additional advance to complete construction of the house may be sanctioned, subject to the following conditions:--

(1) that the sum total of the first advance and the additional advance does not exceed the maximum amount of advance admissible to him at the time of the grant of additional advance;

(2) that a period of three years has not elapsed from the date of drawal of the first instalment of the first advance intended for construction; and

(3) that the additional advance shall be utilised only for completing construction of the house as per the plan approved originally on the basis of which the first advance was sanctioned.

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(b) Government servant may be granted an advance not exceeding 60 months' pay including officiating pay (except officiating pay drawn in a leave vacancy), dearness allowance and personal pay, where admissible, subject to a maximum of--

(i) Rs.2,50,000 for the purchase of land and for construction of house or for the purchase of ready built house/flat; or for the construction of house only.

(ii) Rs.1,00,000 for the construction of house only;

(iii) Rs.25,000 for enlargement/improvement of living accommodation in an existing house subject to overall ceiling of Rs.2,50,000.

Provided further that, where the accommodation available in a house constructed or purchased by a Government servant partly or wholly out of the advance sanctioned under the rules is found insufficient at a later date for his bonafide personal requirements, a second advance may be sanctioned for enlarging the living accommodation in that house, subject to the condition that the sum total of the first advance (including the additional advance to complete the construction of the house, if sanctioned) and the second advance does not exceed the maximum amount of advance admissible to him at the time of the grant of the second advance.

Provided further that, where the accommodation available in a house constructed or purchased by a Government servant partly or wholly out of the advance sanctioned under the rules is found insufficient at a later date for his bonafide personal requirements, an advance may be sanctioned for enlarging/improving the living accommodation in that house, subject to the condition that the total amount of the main advance (including the additional advance, to complete the construction of

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the house if sanctioned) and the advance for enlargement/improvement of the living accommodation does not exceed the ceiling limit on the amount of advance.

Provided further that, where the enlargement/improvement of living accommodation for which an advance was granted under Rule 3(b) could not be completed due to the increase in the cost of materials and labour, and the Government servant concerned requires financial assistance from Government to complete the enlargement work.

(c) Basic Government servants, whose carry home salary is more than half their pay and dearness allowance at the time of their application for the grant of the advance may be granted an advance not exceeding 90 months' pay including officiating pay (except officiating pay drawn in a leave vacancy), dearness allowance and personal pay, where admissible subject to a maximum of Rs.30,000/-.

Provided that the advance will be restricted to such amount which together with interest thereon should not exceed the amount that will be recoverable from the salary of the Basic Government servant during his service period itself at the rate of 1/2 (half) of his pay and dearness allowance and death-cum-retirement gratuity which he can surrender towards the repayment of the advance.

NOTE: It is open to the Basic Government servants to avail of the advance either under this sub rule or under sub-rule (b)) (as amended in G.O.Ms.No.330, Housing and Urban Development Department, dated 12.5.1981 and G.O.Ms.No.1437, Housing and Urban Development Department, dated 22.9.1983).

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5. *Disbursement and security*:-- (1)
Advance required partly for purchase of land and partly for constructing a new house shall be paid as follows:-

(i) An amount not exceeding 20 per cent of the sanctioned advance will be payable to the applicant for purchasing a plot on his executing an agreement in the prescribed form for the repayment of the advance. In all cases in which part of the advance is given for the purchase of land, the land must be purchased and the sale-deed in respect thereof produced for the inspection of the Head of Department concerned within two months of the date on which the above amount of 20 per cent is drawn or within such further time as Government/Head of the Department may allow in this behalf failing which the applicant shall be liable to refund the entire amount to Government together with interest thereon.

(ii) An amount equal to 30 per cent of the balance of the advance will be payable to the applicant on his mortgaging in favour of the Government the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land. In cases where the terms of sale do not vest title in the purchaser till a house is erected on the land, the applicant shall execute an agreement with the Government in the prescribed form agreeing to mortgage the land together with the house to be built thereon as soon as the house has been built and the title to the property is complete.

In cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Housing Society on sale-cum-mortgage basis, the borrower shall agree to mortgage to the Government the house-site together with the house that may be constructed thereon within one month notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be.

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(iii) An amount equal to 40 per cent of the amount remaining after deducting from the sanctioned amount of the advance, the instalment given for the purchase of land, will be payable when the construction of the house reaches plinth level.

(iv) The balance of the sanctioned advance will be payable when the construction of the house has reached roof level provided the Head of Department is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage;

Provided that an advance sanctioned to acquire a house from the Tamil Nadu Housing Board under the Board's "House Construction Scheme" will be payable in a lumpsum. The advance drawn in such cases shall be paid to the Tamil Nadu Housing Board by the Government servants in a lumpsum, within 30 days from the date of receipt of the advance.

(2) Advance required only for constructing a new house or enlarging living accommodation in an existing house shall be paid as follows:--

(i) An amount equal to 30 per cent of the sanctioned advance will be payable to the applicant subject to the condition that he agrees to mortgage in favour of the Government within a period of one month from the date of drawal of the above amount the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land. If the applicant fails to fulfil this condition he shall be liable to refund at once the entire amount to the Government together with the interest thereon. In cases where the terms of sale do not vest title in the purchaser till a house is erected on the land, the applicant shall execute an agreement with the Government in the prescribed form agreeing to mortgage the land together with the house to be built thereon, as soon as the house has been built and the title to the property is complete.

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In cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Society on sale-cum-mortgage basis, the borrower shall agree to mortgage to the Government the house-site together with the house that may be constructed thereon within one month from the date of drawal of the first instalment, notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be.

(ii) A further amount not exceeding 40 per cent of the sanctioned advance will be payable when the house has reached plinth level.

(iii) The remaining 30 per cent of the sanctioned advance will be payable when the house has reached roof level, provided the Head of Department is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage.

In cases where advance for enlargement of living accommodation, viz. for the construction of a storey is sanctioned the second instalment will be payable when the building reaches the lintel level and the third and final instalment when the building reaches roof level.

Provided the expansion has been necessitated by an increase in the bonafide personal requirements of the Government servant.

(3) Advance required for purchasing a ready-built house shall be paid as follows:-

The Government may sanction the payment of the entire amount required by and admissible to the applicant in one lumpsum on the applicant executing an agreement in the prescribed form for the repayment of the loan. The acquisition of the

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house must be completed, and the house mortgaged to Government within three months of the drawal of the advance, failing which the advance together with interest thereon shall be refunded to Government forthwith unless an extension of this time limit is granted by the Head of Department concerned.

NOTES.--(i) Utilisation of the advance for a purpose other than that for which it is sanctioned or breach of any of the other conditions of the grant of the loan shall render the Government servant liable to disciplinary action apart from foreclosure of the loan and the Government servant being called upon to refund to Government forthwith the entire advance drawn by him.

(ii) The house constructed out of the loans sanctioned under these rules shall normally be occupied by the Government servants to whom the loans have been sanctioned.

(iii) If the house proposed to be purchased with the advance is under the occupation of tenants on rent the advance will be disbursed to the loanee only on his producing the agreement to the effect that the vendor of the house will convey the (house) property with vacant possession.

(iv) The period of producing the sale deed in respect of the developed plot of land referred to in sub-rules (1)(i) and 3 (i) may be extended by the Head of the Department by a reasonable time after satisfying himself that the applicant has either already paid the cost of the land or is likely to pay it immediately, that the extension of time will enable him to acquire the title lease hold rights and that he has every intention of building a house and will be in a position to complete the construction of the house by the 18th month after the date of the drawal of the first instalment of the advance.

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6. *Interest*:--Advances granted under these rules shall carry simple interest from the date of advance--the amount of interest being calculated on the balance outstanding on the last day of each month. The rate of interest fixed by the Government from time to time and current at the time of disbursement of the first instalment of the loan will be applicable to the advances made in accordance with these rules.

7. *Construction, maintenance, etc.*--(a) The construction of the house or addition to living accommodation in an existing house, as the case may be, shall be--

(i) carried out exactly in accordance with the approved plan and specifications on the basis of which the amount of advance has been computed and sanctioned. The plan and specifications must not be departed from without the prior concurrence of the Government, The Government servant shall certify, when applying for instalments of advance admissible at the plinth/roof level, that construction is being carried out strictly in accordance with the plans and estimates furnished by him to the Government, that the construction has actually reached plinth/roof level, and that the amount already drawn has actually been used on the construction of the house. The Head of Department may, if necessary, arrange to have an inspection carried out to verify the correctness of the certificates;

(ii) completed within eighteen months' of the date on which the first instalment of the advance is paid to the Government servant concerned. Failure to do so will render the Government servant liable to refund the entire amount advanced to him (together with interest thereon calculated as in rule 6 above) in one lumpsum. An extension of the time-limit may be allowed up to one year by the Head of Department, and for longer period by Government, in those cases

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where the work is delayed due to circumstances beyond his control. The date of completion must be reported to the Head of Department concerned without delay.

A separate occupation report also indicating the month of occupation of the house, though in an incomplete stage should also be submitted to the Head of the Department by the Government servant besides the completed report mentioned above.

(b) The house must be maintained in good repair at his own cost by the Government servant concerned. He shall also keep it free from all encumbrances and shall continue to pay all municipal and other local rates of taxes regularly until the advance has been repaid to Government in full. The Government servant shall furnish an annual certificate to this effect to the Head of the Department.

(c) After the completion of the house annual inspection may be carried out by any authorised officer under instructions from the Head of Department concerned to ensure that it is maintained in good repair until the advance has been repaid in full. The Government servant concerned shall afford full facility for these inspections to the officer(s) designated for the purpose..

NOTE:--Furnishing a false certificates will render the Government servant concerned liable to suitable disciplinary action apart from his being called upon to refund to Government forthwith the entire advance drawn by him and the interest thereon.

8. *Repayment of the advance.*--(a) The advance granted to a Government servant under these rules, together with the interest thereon, shall be repaid in full by monthly instalments within a

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period of not exceeding 20 years. First, the recovery of the advance shall be made in not more than 180 monthly instalments, and then interest shall be recovered in not more than 60 monthly instalments:

Provided that in the case of purchase of ready built house of a class and maximum age specified in columns (1) and (3) respectively of the Table under clause (a) of rule 3, the advance and the interest thereon shall be repaid within the respective period specified in the corresponding entries in columns (4) and (5) thereof.

NOTES.--(i) The amount to be recovered monthly shall be fixed in whole rupees except in the case of last instalment when the remaining balance including any fraction of rupees shall be recovered.

(ii) Recovery of advance granted for constructing a new house or enlarging living accommodation in an existing house shall commence from the month following the month of occupation or completion of the 18th month after the date on which the first instalment of the advance is paid to the Government servant, whichever is earlier.

Provided that extension of time for the commencement of the recovery of the instalments of the house building advance may be granted sparingly by the Government for a further maximum period up to one year only according to individual merits in case where there will be genuine hardship to the loanees, if such permission is not granted.

(iii) It will be open to Government servants to repay the amount in a shorter period if they so desire. In any case the entire advance must be repaid in full (with interest thereon) before the date of retirement from service.

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(iv) In order to avoid undue hardship to a Government servant who is due to retire within twenty years of the date of application for the grant of an advance the Head of Department may permit him to repay the advance with interest in convenient monthly instalments (the amount of which shall not be less than the amount of monthly instalment on the basis of repayment within a period of twenty years) during the remaining period of his service, provided he gives an undertaking to repay the entire outstanding balance before the date of retirement from service.

(v) In the case of Government servants whose age of retirement has been raised from 55 to 58 years and who had been sanctioned house building advance under these rules before they attained the age of 55, the recovery of the outstanding house building advances at the time of their attaining the age of 55 years shall be continued during the remaining period of their service also, beyond the age of 55, with reference to the original agreement executed by them, in suitable monthly instalments. A supplemental agreement in form No.7 should be got executed in such case by the Government servants when their services are extended beyond the age of 55.

(vi) In case the Government servant does not repay the balance of the advance due to Government before the date of retirement from service, it shall be open to Government to enforce the security of the mortgage at any time thereafter and recover the balance of the advance due together with interest and cost of recovery by sale of the house or in such other manner as may be permissible under the law.

(b) Recovery of the advance shall be effected through the monthly pay/leave salary bills of the Government servants concerned by the Head of the Office or the Accounts Officer concerned, as the case may be. These recoveries will not be held up or postponed except with the prior concurrence of Government.

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Provided that in the case of Government servants who enter leave on half average pay or are placed under suspension the monthly recovery shall be made from the half average pay or subsistence allowance, as the case may be, payable to the individuals concerned at such rates as the Head of Department deems it right to fix.

Provided further that in the case of Government servants on extraordinary leave, the monthly recovery shall be postponed subject to the condition that the individuals concerned agree to pay in one lumpsum the amount involved in such postponement, from his death-cum-retirement gratuity if it becomes necessary.

(c) If a Government servant ceases to be in service for any reason other than normal retirement/superannuation or if he/she dies before repayment of the advance in full, the entire outstanding amount of the advance shall become payable to Government forthwith. Government may, however, in deserving cases, permit the Government servant concerned, or his successors in interest, as the case may be, if the house has not been completed and/or mortgaged to Government by that time, to repay the outstanding amount together with interest thereon calculated as in rule 6 above, in suitable instalments. Failure on the part of the Government servant concerned or his successors (as the case may be) to repay the advance, for any reason whatsoever, will entitle the Government to enforce the mortgage and take such other action to effect recovery of the outstanding amount as may be permissible.

(d) The property mortgaged to Government shall be conveyed to the Government servant concerned (or his successors-in-interest as the case may be) after the advance together with the interest thereon has been repaid to Government in full, by an endorsement on the mortgage deed to the effect that the full amount has been received and

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the mortgage is extinguished. In respect of the non-self drawing officers the mortgage deed will be released by the sanctioning authorities satisfying themselves in consultation with the Head of Department/Head of Office/Immediate Superior Officer to the head of the office concerned that the principal and interest on the loan advance have been fully recovered and credited to Government without calling for the "No Demand Certificate" from the Accountant General, Madras. In respect of the loan advances sanctioned to self-drawing officer, the 'No Demand Certificate' should be obtained from the Accountant General before the release of the mortgage deed. An undertaking in writing from the Government servant concerned to the effect that if subsequently any amount is found to be due from him to Government, he agrees to the recovery of the amount from the pay/pension/death-cum-retirement gratuity due to him shall be obtained while releasing the mortgage deed.

9. Procedure for dealing with the applications.

(a) Applications should be submitted by the Government servants direct to the Government in the prescribed form together with the site plan and building plan duly approved by the local authorities concerned, detailed and abstract estimates, the documents including the opinion of the Government Pleader, whatever necessary, to prove the title of the applicants to the property (all in duplicate). The applications, if in complete form will be registered and then forwarded to the Heads of the departments concerned for their recommendation, which should be sent expeditiously, in any case not later than a fortnight. Any application which has been registered, but is later found to be defective in some material respects, will be returned and the name of the applicant removed from the list.

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(b) The Heads of Departments will scrutinise the applications and satisfy themselves of the correctness of the facts, etc. stated therein. They will also examine the title deeds etc., furnished in compliance with clause (a) above (in consultation with Government Pleaders, if necessary) to make sure that the applicant does in fact possess a clear title to the property in question. After this has been done, the Heads of Departments will forward the applications to the Government with their recommendations.

NOTE.--Where Government Pleaders are consulted in regard to the title of the property in question, the fees to the Government Pleader shall be paid by the applicant themselves.

(c) The Government will examine the applications with reference to the priorities, etc., if any laid down for dealing with them. Subject to funds being available, they will be returned to the Heads of the Departments concerned indicating the amount of advance that may be sanctioned by the Heads of the Departments.

(d) On receipt of the approval of the Government.--

(i) formal sanction to the grant of advance to the applicants will be accorded by the Heads of Departments concerned who shall arrange to complete the prescribed formalities such as execution of agreement, mortgage deed, undertaking, etc., in the prescribed forms (in consultation with appropriate legal authorities, where necessary) and then authorise disbursement of the appropriate amount of the sanctioned advance to the applicant.

(ii) Where land or a ready built house is intended to be purchased with the help of the advance, the Head of the Department may, before authorising payment of advance, also require the Government servant concerned to certify that

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negotiations for the purchase have reached concluding stages that the purchase price is not likely to be less than the amount of advance sanctioned and that he has satisfied himself that the transaction will enable him to acquire indisputable title to the land/house in question. In such cases the sale deed, etc., should be examined by the Head of the Department carefully (in consultation with legal and other authorities where necessary) to ensure that the Government servant concerned has actually acquired indisputable title to the property in question. It should also be verified that the market value of the land/house purchased is not less than the advance sanctioned.

(iii) Where a new house is intended to be constructed, or the living accommodation in an existing house is intended to be increased, the Head of the Department shall attend to all formalities as explained in sub-rule (d) (i) above and then authorise disbursement of the first instalment of the advance for construction purposes to the applicant. The payment of the remaining two instalments of advance may be authorised by the Heads of Departments direct on the basis of the certificate to be furnished by the applicants supported by the certificate of a qualified engineer as prescribed in rule 7 (a) and such inspection as may be deemed necessary. It should be verified before disbursing the last instalment of the advance that the development of the site has been completed vide rule 5 above.

NOTE.— While authorising disbursement of an instalment of an advance as prescribed in rule 9 (d) the Head of the Department will attach a certificate to the effect that the required formalities in pursuance of which the instalments had become due have been complied with.

(e) The head of the Department shall also ensure that the transaction/construction of the house is completed within the period prescribed in the rules and that;—

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(i) the prescribed mortgage deed is executed at the stages prescribed in rule 5 and the documents kept in safe custody after registration;

(ii) the house is maintained in good repair and that municipal rates and taxes are paid regularly, and the requisite certificate furnished annually until the advance has been repaid in full;

(iii) monthly recovery of instalments of repayment of the advance commences from the due date and is made regularly from the pay/leave salary bill of the Government servant concerned thereafter;

(iv) any amount drawn in excess of the expenditure incurred is refunded by the Government servant concerned to Government forthwith together with the interest, if any, due thereon.

(v) the property mortgaged to Government is released immediately on the repayment of the advance and the interest thereon in full.

10. The original documents of the title to the land and property under mortgage shall also be obtained from the mortgagor and kept in safe custody with the Head of Department along with the mortgage deed till the redemption of the mortgage deed.

11. The original documents which will have to be retained for more than six years should be sent to the state Archives for safe custody and other records might be retained with the cash keeper of the office of the Head of the Department concerned. The original documents executed by the Government servants who are subsequently transferred to other departments after the drawal of the advances should also be transferred to the Commissioner of Archives and Historical Research for safe custody instead of transferring them to the office of the new Heads of Departments under whom the Government servant would be working subsequently.

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12. To enable the Government to watch the disbursement of funds and the progress of the construction of houses, each Head of Department will send them a consolidated quarterly progress report by end of the month following the quarter to which it relates, in the following pro forma:--

PROFORMA

Department of.....

(Statement showing the particulars of the applications sanctioned and amount disbursed as prescribed under rule 9(d) of the rules to regulate the grant of advances to Government servants for building, etc., of houses.)

For the quarter ending.....

Particulars of the applications sanctioned in the quarter.

Number and date of the order issued by Government.	Number and date of the sanction letter issued by the Head of Department.	Name of the government servant
--	--	--------------------------------

(1)

(2)

(3)

Amount of loan sanctioned.	Number and date of the sanction letter issued by the Head of Department.	Amount disbursed
----------------------------	--	------------------

(4)

(5)

(6)

Stage of disbursement (i.e.) whether first, second, third or fourth instalment.	Date of disbursement	Remarks
---	----------------------	---------

(7)

(8)

(9)

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13. *Stamp duty and registration of documents.*-- The mortgage deed executed by a person in the service of the Government for securing the repayment of an advance received by him from the Government under these rules is exempted from stamp duty under the Indian Stamp Act, 1899 (Central Act II of 1899) and also from the registration fee under the Indian Registration Act, 1908 (Central Act XVI of 1908).

14. The Government servants who have been sanctioned an advance under these rules for construction/purchase of a house in a place shall not be allowed the advantage of any Rental Housing Scheme, under the Government, like rental flats under the Tamil Nadu Government Rental Housing Scheme, Housing Board's houses/flats on rent, houses under the Accommodation Control, Public Works Department quarters, etc., at that place. If they already enjoy any such advantage, they should vacate the house/flat or pay market rate of rent for the house/flat.

15. The house constructed/purchased and/or the living accommodation which was enlarged out of the advances sanctioned by the Government should be insured with the United India Fire and General Insurance Company Ltd., against fire, flood and cyclone within a period of three months after completion of construction/enlargement of the house. The Heads of Departments may condone delays up to three months beyond the permissible period of three months for insuring the houses after completion/purchase/enlargement of the house in insuring/renewing the insurance policies. The amount of insurance should be for the outstanding balance of advance as on the 31st March preceding plus the approximate interest that may be due for the entire advance (to be calculated with reference to the amount of monthly instalment, the number of months in which the advance will be recovered, the rate of interest, etc.). In the case of failure to insure the building or to renew the policy, the

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Head of Department concerned should recover the required amount from the salary of the Government servant concerned and pay it to the Insurance Company for taking out a policy or for keeping it alive in the case of Non-Gazetted Government Servants, and in the case of Gazetted Government Servants, the required amount will be deducted by the Treasury Officer concerned/the Pay and Accounts Officer, as the case may be on receipt of necessary intimation through the Accountant-General from the Heads of Departments concerned and sent to the Insurance Company for taking out a policy or for keeping it alive. The scheme of insurance will apply to the advance granted after the 19th December 1966. The work relating to the watching of the insurance of the buildings/renewal of policies and obtaining a letter to the Insurance Company from the borrower and forwarding it to the Insurance Company will be done by the Heads of Departments concerned with the loanees.

Application form for the grant of an advance under the rules regulating the grant of advances to Government servants for building, etc., of houses.

1. (a) Name (in block letters).
(b) Designation.
(c) Scale of pay.
(d) Present pay including dearness allowance but excluding other allowances.
2. (a) Department and Office in which employed.
(b) Administrative Department of Secretariat.
(c) Station where posted.

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3. Please state:--

Whether you are a permanent/ non-permanent State Government Servant, and the length of service rendered under the Government of Tamil Nadu.	Your permanent post, if any, and the name of the office and department concerned.
---	--

(1)

(2)

Date of birth and age next birth day.	Date on which you will attain the age of 58 years.	Is your wife/ husband a State Government Servant; if so, give her/his name, designation, etc.
--	--	--

(3)

(4)

(5)

4. Do you or does your wife/husband/minor child already own a house [See rule 2(b).] If so, please state--

Station where it is situated with exact address.	Floor area (in square metres).	Its approxi- mate valua -tion	Reasons for desiring to own another house.
---	--------------------------------------	-------------------------------------	---

(1)

(2)

(3)

(4)

Rs.

5. (a) Do you require the advance for building a new house or for purchasing a plot and constructing a building thereon. If so, please indicate--

Approximate floor are of the house proposed to be constructed (in square metres).	Estimated cost cost of land	cost of building
--	-----------------------------------	---------------------

(1)

(2)

(3)

Total Amount of advance required.	Number of years in which the advance with interest is proposed to be repaid.
--------------------------------------	--

(4)

(5)

(6)

Rs.

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NOTE.-- Entries in columns (2) to (4) will have to be supported by specifications, estimates and plan duly approved by the local authorities concerned namely, the Panchayat Union Commissioners in the cases of Panchayat Union areas, Commissioners in the case of Municipalities and Corporations, the Executive Officers in the case of Town Panchayats and Townships.

(b) Whether you are already in possession of the land? If so, please state--

Name of the city or town where it is located	Whether you wish to settle there after retirement.
--	--

(1)

(2)

Area of the plot in square metres.

Name of the municipal or any other authority (if any) in whose jurisdiction it is located.

(3)

(4)

(c) If no plot of land is already in your possession, how and when do you propose to acquire one? State the approximate plot area (in square metres) proposed to be acquired.

6. Do you require the advance for enlarging living accommodation in an existing house? If so, please state:--

- 1) Number of rooms in the house (excluding lavatory, bath room and kitchen)
- 2) Total floor area of the rooms (in sq. metres)
- 3) If an additional storey is proposed to be added, is the foundation strong enough?

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4) Particulars of additions desired:

- (i) Number of rooms.
- (ii) Floor area (in square metres)
- (iii) Estimated cost.
- (iv) Amount of advance desired.
- (v) Number of years in which the advance with interest is proposed to be repaid.

NOTE: A plan of the house should accompany the application.

7. (a) Do you require the advance for purchasing a ready-made house?

(i) If so, and in case you already have a house in view, please state--

Exact location of the house.	Floor area of the house (in square metres).	Plinth area of the house (in square metres).
(1)	(2)	(3)

Approximate age of the house.	Municipal valuation of the house.	Name and address of the owner.
(4)	(5)	(6)

Approximate price expected to be repaid.	Amount of advance required.	Number of years in which the advance with interest is proposed to be repaid.
(7)	(8)	(9)

(ii) Have you satisfied yourself that the transaction would result in your acquiring an indisputable title to the house.

Note.--A plan of the house should accompany the application.

(b) If you do not already have a house in view, how, when and where do you propose to acquire one? Indicate--

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The approximate amount upto which you will be prepared to buy a house.	The approximate amount of advance required.	Number of years in which the advance with interest is proposed to be paid.
(1)	(2)	(3)

Note.-- Details specified against item 6 (a) above should be furnished in this case also as soon as possible and in any case before the full amount of the advance can be drawn.

8. Is the land on which the house stands or is proposed to be constructed, free-hold or leasehold? If leasehold, state--

The term of the lease.	How much of the term has already expired.	whether conditions of the lease permit the land being mortgaged to Government.
(1)	(2)	(3)

Premium paid for the plot	Annual rental of the plot.
(4)	(5)

Note.--A copy of the lease/sale deed should accompany the application.

9. (a) Is your title to land/house undisputed and free from encumbrances?

(b) Can you produce if required, original documents (sale or lease deed) in support of your title? If not, state reasons therefor indicating what other documents of proof, if any, can you furnish in support of your title.

[See items 5 (b) and 6 above.]

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(c) Does the locality in which the plot of land/house is situated, possess essential services like roads, water-supply, drainage, sewerage, street lighting, etc? (Please furnish a site plan with complete address.)

10. If the advance applied for is required for the purchase of a ready built house or partly for the purchase of plot and partly for the construction of a house thereon, is there any relationship between you and the vendor of the ready built house/plot? If so, the exact relationship may be indicated.

Declarations.

I solemnly declare that the information furnished by me in reply to the various items indicated above is true to the best of my knowledge and belief.

2. I have read the Rules regulating the grant of advances to Government servants for building, etc., of houses and agree to abide by them and the terms and conditions stipulated therein.

3. I certify that --

(i) my wife/husband is not a State Government servant;

(ii) neither I nor my wife/husband who is a State Government Servant has applied for and/or obtained an advance under these Rules;

(iii) neither I nor my wife/husband has applied for and/or obtained an advance of loan from any other Government source for the acquisition of a house;

(iv) the house proposed to be purchased/constructed/ enlarged is required for my bonafide personal use;

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(v) the construction of the house for which the advance has been applied for, has not yet been commenced; and

(vi) I do not own any house either in my name or in the name of my wife or in the name of any of my minor children.

Station: Signature of the applicant.

Date: Department/Office where employed.

(To be completed by the applicant's Head of Department.)

No.	Station.	Date.
-----	----------	-------

Forwarded to the Secretary to the Government of Tamil Nadu. Department of

(1) I have scrutinised the application in terms of rule 9 (b) of the Rules and have satisfied myself of the correctness of the facts, etc., stated therein* (that the applicant possesses a clear title to the property in question).

(2) It is recommended that an advance of Rs..... may be granted to the applicant. I have satisfied myself on the basis of monthly deduction, etc., made from the applicant's salary, that this amount is well within his repaying capacity.

(3) *The provisions of rule 2(b) of the Rules may be relaxed, as a special case.

(4) The amount of gratuity / death-cum-retirement gratuity due to the applicant on the date of his superannuation (at the time of retirement calculated on the basis of the appointment held by the applicant, at the time of

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submitting the application for house building advance) is estimated to be Rs.

Signature:

Designation:

Name of Department:

*Strike out, if not applicable.

+Name of the signing officer should also be indicated in block letters below his signature.

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FORM NO.1.

Abstract of cost of original estimates and detailed specifications (based on details in Form No. 2) for grant of advance to State Government servants for the building of houses.

Amount Rs.

Name:

Designation:

Locality and address in which
the house is proposed to be constructed.

Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

I. Earthwork--

(Earthwork excavation for foundations 1,000 and disposing of the surplus earth, c.ft. etc.,)

II. Concrete work--

(Foundation concrete with cement or 100 c.ft.lime using stone or brick ballest either below floors or for footings.)

III. Damp proof course--

(Concrete on rich cement mortar or bitumanistic compound.)

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Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

IV. Roofing work--

(R.C.C. Asbestos or
any other type of
suitable roof.)

V. Reinforced Cement Concrete--

VI. Masonry--

(Brick, stones,
concrete, block walls,
etc.)

VII. Wood work--

(For doors and windows,
wooden scandlings for
roofs, etc.)

VIII. Steel work--

(For reinforcements,
holdfast, window bars,
etc.)

IX. Flooring--

(Concrete, stone or
marble chip, etc.)

X. Finishing--

(Plastering, painting
colour or white
washing, painting,
etc.)

Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

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XI. Miscellaneous--

(Like rainwater pipes,
shelves, Jalais,
chulas, pegs, hooks for
fans, etc.)

XII. Sanitary installations--

(Closets, connections,
pipes, manholes,
drains, etc.)

XIII. Water-supply--

(Taps, water meters,
water tanks, G.I. pipes,
etc.)

XIV. Electricity--

(Electric points,
meters, connections,
lines, etc.) Total
cost.

Signature of the applicant.
Date:

FORM NO.2.

*Detailed Estimate for advance to State
Government Servants for the building of a house.*

(Detailed estimate sheet to support the
quantities given in Form No.1)

Name:

Designation:

Office to which attached:

Locality and address in which the house is
proposed to be constructed.

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Sl. No. (1)	Details of Work. (2)	Number. (3)	Measurement.			Quantity. (7)
			Length. (4)	Breadth. (5)	Height. (6)	
I. Earthwork--						
	Earthwork in excavation in all soils for foundation and other trenches and depositing the same within one chain bed and up to 5'0" lift.					
	Front wall	1	19	1 1/2	2	59
	Rear Verandah retaining wall	1	19	1 1/2	1 1/2	44
	Outside wall	1	20 1/2	1 1/2	2	62
	Common walls between rooms.	1 1/2	12 1/2	1 1/2	2	56
	W.C. front and rear.	2	3 3/4	1	1 1/2	11
	W.C. front and rear side.	1 1/2	4 3/4	1	1 1/2	11
	Steps in front and rear.	2	4 1/2	1 1/2	1/2	7
					Total	250

Refilling the excavated earth, etc. Continue details for all items as given in sample Form No.1.

Signature of applicant.

Date:

Note:-- The entries made in columns (3)-(7) against item 1 above are just to explain how the entire form is to be prepared.

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FORM NO.3.

Form of mortgage deed to be executed when the property is free hold.

(Rules to regulate the grant of advances to State Government Servants for building, etc., of houses. Rule 5)

This indenture made thisday of..... one thousand nine hundred and ninety betweenson of at present employed asin the Department/ Office of at (hereinafter called 'the mortgagor' which expression shall unless excluded by or repugnant to the subject or context, include his/her heirs, executor, administrators) legal representatives and assigns of the one part and the Governor of Tamil Nadu (hereinafter called "the Mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part;

Whereas the mortgagor is the absolute and sole owner and is seized and possessed of or otherwise well and sufficiently entitled to the land and/or house hereditaments and premises hereinafter more particularly and fully described in the Schedule hereunder written and for greater clearness delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as "the said mortgaged property");

And whereas the mortgagor applied to the mortgagee for an advance of Rs..... (Rupees..... only) for the purpose of enabling the mortgagor-

*1. To purchase land and * to construct a house thereon in the said hereditaments or to enlarge living accommodation in the existing house in the said hereditaments.

*2. To construct a house on the said hereditaments.

*3. To purchase a ready-built aforesaid house.

* Mention whatever is applicable.

+ This will not be more than 180.

++ This will not be more than 60.

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And whereas the mortgagee agreed to advance to the mortgagor the said sum of Rs.(Rupees only) on certain terms and conditions.

And whereas one of the conditions for the aforesaid advance is that the mortgagor should secure the repayment of the said advance and due observance of all the terms and conditions contained in the "Rules to regulate the grant of advances to State Government Servants for building, etc., of house" issued by the Government of Tamil Nadu, Department of Industries, Labour and Co-operation with their Proceedings No. 1546, dated 23rd March 1960 (hereinafter referred to as the "said Rules" which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by a mortgage of the property described in the schedule hereunder written;

And whereas the mortgagee *[..... has sanctioned to the mortgagor an advance of Rs..... (Rupees only) on] and in the manner provided in the said rules, upon having the repayment of the loan with interest and the observance of all the terms and conditions contained in the said rules as hereinafter mentioned, secured in the manner hereinafter appearing:

And whereas the mortgagor has received/or is to receive from the mortgagee the aforesaid advance in the following manner and instalments:-

* [Rs.....(Rupees only) already received on the execution of this indenture by the mortgagor in favour of the mortgagee]

* [Rs.....(Rupeesonly) when the construction of the house reaches plinth level];

* [Rs.....(Rupees only) when the construction of the house reaches roof level, provided the mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage.]

Now this indenture witnesseth as follows:-

(i) in pursuance of the said rules and in consideration of the

* Normal rate of interest to be charged under the said rules.

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said advance sanctioned/paid by the mortgagee to the mortgagor the mortgagor doth hereby covenant with the mortgagee that the mortgagor shall always duly observe and perform all the terms and conditions of the said Rules and shall repay to the mortgagee, the said advance of Rs.....(Rupees..... only) by equal monthly instalments of Rs. (Rupees..... only) from the pay of the mortgagor commencing from the month of nineteen hundredand the mortgagor hereby authorises the mortgagee to make deduction from his monthly pay/leave salary and the amount of such instalments and the mortgagor shall after paying the full amount of the advance also pay interest thereon in ++ monthly instalments in the manner and on the terms specified in the said Rules, provided that the mortgagor shall repay the entire advance with interest in full before the date of his/her retirement from service failing which the mortgagee shall be entitled to enforce this mortgage at any time and recover the balance of the advance then due together with interest and costs of recovery by sale of the said mortgaged property or in such other manner as may be permissible under the law. It will, however be open to the mortgagor to repay the outstanding amount in a shorter period.

(ii) If the mortgagor shall utilise the advance for a purpose other than that for which the advance is sanctioned, or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before payment of the advance in full, or if the mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said Rules and on his/her part to be observed and performed then and in any such cases the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the mortgagee with interest thereon at.....per cent per annum calculated from the date of payment by the mortgagee to the mortgagor of the first instalment of the said advance.

(iii) In pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the mortgagor under the terms of these presents the mortgagee doth hereby grant, convey, transfer, assign and assure unto the mortgagor all and singular the said mortgaged property more particularly and fully described in the Schedule hereunder written together with buildings erected or to be erected by

+ This will not be more than 180.

++ This will not be more than 60.

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the mortgagor on the said mortgaged property or materials for the time being thereon with all rights easements and appurtenances to the said mortgaged property or any of them belonging to hold the said mortgaged property with their appurtenances including all erections and buildings erected and built or to be erected and built hereafter on the said mortgaged property or materials for the time being thereon unto and to the use of the mortgagee absolutely for ever free from all encumbrances subject nevertheless to the proviso for redemption hereinafter contained provided always and it is hereby agreed and declared by and between the parties hereto that if the mortgagor shall duly pay to the mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the mortgagor to the mortgagee under the terms and conditions of the said Rules then the mortgagee will at any time thereafter upon the request and at the cost of the mortgagor reconvey, retransfer and reassure the said mortgaged property unto and to the mortgagor or as he may direct.

(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the mortgagor of the covenants of his/her part herein contained or if the mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise, then and in any of such case it shall be lawful for the mortgagee to sell the said mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon Trust in the first place thereof to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys owing on the security of these presents and the balance, if any, to be paid to the mortgagor.

(v) The mortgagor hereby covenants with the mortgagee as follows:--

(a) That the mortgagor now hath in himself/herself good right, title and interest and lawful authority to grant, convey, transfer, assign and assure the mortgaged property unto and to the use of the mortgagee in the manner aforesaid.

(b) That the mortgagor shall carry out the construction of the house/additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure therefrom is permitted by the mortgagee. The mortgagor shall certify when applying for instalments of advance admissible at the plinth level/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the mortgagee that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/she will allow the mortgagee to carry out either by himself or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the mortgagor he/she shall be liable to pay to the mortgagee forthwith the entire advance received by him and further shall also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the mortgagor.

(c) That the mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months of* unless an extension of time is allowed in writing by the mortgagee. In case of default the mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in one lumpsum. The mortgagor shall report to the mortgagee the date of completion of the house and furnish a certificate to the mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

Note.-- Clauses (b) and (c) are not applicable when the advance is for the purchase of ready-built house.

(d) That the mortgagor shall maintain the aforesaid house in good repair at his own cost and shall pay all municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the mortgagee in full. The mortgagor shall also furnish to the mortgagee an annual certificate to the above effect.

*Here mention the date on which the first instalment of the advance is paid.

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(e) That the mortgagor afford full facility to the mortgagee for carrying out inspection after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.

(f) That the mortgagor shall so long as any money shall remain owing on security of the said mortgaged property herein before expressed to be hereby assigned and, in any case for the period of the said agreement, duly observed all the covenants by the lease and conditions contained in the said indenture of lease referred to in the schedule hereunder written and keep the mortgagee indemnified against all actions, suits, proceedings costs, charges, claims and demands which will be incurred or sustained by reason of the non-payment of the said rent of the breach, non-performance or non-observance of the said covenants and conditions or any of them.

(g) That the mortgagor shall not during the continuance of these presents charge, encumber, alienate or otherwise dispose of the mortgaged property.

(h) In case of any breach by the mortgagor of any of the conditions for the grant of the loan, the entire advance with interest accrued shall at once become due and payable.

The schedule above referred to.

In witness whereof the mortgagor has hereunto set his hand and Thiruin department/office of..... for and on behalf of any by the order and direction of the Governor of Tamil Nadu has hereunto set his hand the day and the year first above written.

Signed by the said (mortgagor)
in the presence of

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

APPENDIX 25-Cont.

Signed by Thiru..... in the department/office offor and on behalf of and by the order and direction of the Governor of Tamil Nadu in the presence of--

First Witness--

Address:

Occupation:

Second Witness--

Address:

Occupation:

Annexure : (Plan)

FORM NO.4.

Form of mortgage deed to be executed when the property is lease-hold.

(Rules to regulate the grant of advance to State Government Servants for building, etc., of house, Rule 5.)

This indenture made this.....day of..... one thousand nine hundred andbetween....., on or.....of..... at present employed asin the office of at(hereinafter called "the mortgagor" which expression shall unless excluded by or repugnant to the subject or context include his/her heirs, executors, legal representatives, administrators and assignees) of the one part and the Governor of Tamil Nadu (hereinafter called "the mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assignees) of the other part.

Whereas by a lease, dated the,and made between.....the lessor demised to the mortgagor the property (hereinafter referred to as the said property)situate at..... and more particularly and fully described in the schedule hereunder written for a term of years commencing on and from the at the yearly/monthly rent of Rs.....(Rupees..... only) subject to the performance and observance of the covenants and conditions therein mentioned;

APPENDIX 25-Cont.

And whereas the mortgagor applied to the mortgagee for an advance of Rs.....(Rupees only) for the purpose of enabling the mortgagor--

* (1) to purchase the said property and * to construct a house thereon or to enlarge living accommodation in the existing house on the said property.

* (2) to construct a house on the said property or to enlarge living accommodation in the house on the said property.

* (3) to purchase the said property with the ready-built house.

Whereas the mortgagee agreed to advance to the mortgagor the said sum of Rs.....(Rupeesonly) on the terms and conditions hereinafter contained and subject to the rules for the time being in force regulating the grant of advances to State Government servants for building etc., of houses by the Government of Tamil Nadu (hereinafter referred to as the said Rules);

Whereas one of the conditions for the aforesaid advance is that the mortgagee should secure the repayment of the said advance and due observance of all the terms and conditions contained in the said rules which expression shall, where the context so admits include any amendment thereof or addition thereto for the time being in force by a mortgage of the said property.

And whereas the mortgagee--

* (1) Has sanctioned to the mortgagor an advance of Rs.....(Rupees only) payable by such instalments and in the manner as hereinafter appearing;

* (2) Has paid to the mortgagor an advance of Rs..... (Rupeesonly) on and in the manner provided in the said rules upon having the repayment of the loan with interest and observance of all the terms and conditions contained in the said rules as hereinafter mentioned secured in the manner hereinafter appearing :

* Mention whatever is applicable.

APPENDIX 25-Cont.

And whereas the mortgagor has received/or is to receive from the mortgagee the aforesaid advance in the following instalments:--

* Rs.....(Rupees
.....only) already received on.....

* Rs.....(Rupees
.....only) on the execution of this indenture by
the mortgagor in favour of the mortgagee.)

* Rs.....(Rupees.....
.....only) when the construction of the house reaches plinth
level.

*Rs.....(Rupees.....
.....only) when the construction of the house reaches roof
level, provided the mortgagee is satisfied that the development of the
area in which the house is built, is complete in respect of amenities
such as water-supply, street-lighting, road, drainage and sewerage.

Now this indenture witnesseth as follows:-

(i) In pursuance of the said rules and in consideration of the said advance sanctioned, paid by the mortgagee to the mortgagor, the mortgagor doth hereby covenant with the mortgagee that the mortgagor shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the mortgagee the said advance of Rs.....* (Rupees.....only) by +equal monthly instalments of Rs.....(Rupeesonly) from the pay of the mortgagor commencing from the month ofnineteen hundred and and the mortgagor hereby authorises the mortgagee to make deduction from his monthly pay/leave salary of the amount of such instalments and the mortgagor shall after paying the full amount of the advance also pay interest due thereon in ++..... monthly instalments in the manner and the term specified in the said rules:

* Mention whatever is applicable

+ This will not be more than 180.

++ This will not be more than 60.

~ Normal rate of interest to be charged under the said rule.

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Provided that the mortgagor shall repay the entire advance with interest in full before the date of his/her retirement from service, failing which the mortgagee shall be entitled to enforce this mortgage at any time and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property for in such other manner as may be permissible under the law. It will, however, be open to the mortgagor to repay the outstanding amount in a shorter period.

(ii) If the mortgagor shall utilise the advance for a purpose other than that for which the advance is sanctioned or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before the payment of the advance in full, or if the mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the mortgagee with interest thereon at - per cent per annum calculated from the date of the payment by the mortgagee to the mortgagor of the first instalment of the said advance.

(iii) In pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the mortgagee under the terms of these presents the mortgagor doth hereby demise unto the mortgagee all and singular the property more particularly described in the schedule hereunder written together with buildings erected or to be erected by the mortgagor on the said property (hereinafter referred to as the mortgaged property) or materials for the time being thereon with all rights, easements and appurtenances to the said mortgaged property, or any of them belonging subject to covenants by the lessee and to the condition therein contained to hold unto the mortgagee for the residue of the said term of years subject to the terms and covenants of the said lease and subject nevertheless to the proviso for redemption hereinafter contained provided always and it is hereby agreed and declared by and between the parties hereto that if the mortgagor shall duly pay to the mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the mortgagor to the mortgagee under the terms and conditions of the said rules, then the mortgagee will at any time thereafter upon the request and at the cost of the mortgagor recovered, retransfer and reassure the said mortgaged property unto and to the use of the mortgagor or as he may direct.

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(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the mortgagor of the covenants on his/her part therein contained or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before all the dues payable to the mortgagee under these presents together with interest thereon, shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the mortgagee to sell the mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon trust in the first place thereof, to pay moneys in or towards the satisfaction of the moneys owing on the security of these presents and the balance, if any, to be paid to the mortgagor.

(v) The mortgagor, hereby covenants with the mortgagee as follows:--

(a) That the mortgagor now has in himself/herself good right and lawful authority, to grant, transfer, assign and assure the mortgaged property unto and to the use of the mortgagee in the manner aforesaid.

(b) That the mortgagor shall carry out the construction of the house/additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure therefrom is permitted by the mortgagee. The mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the mortgagee, that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used in the construction of the house. He/She will allow the mortgagee to carry out either by himself, or through his representative an inspection to verify the correctness of the aforesaid certificate. If a false certificate is furnished by the mortgagor he/she shall be

APPENDIX 25-Cont.

liable to pay to the mortgagee forthwith the entire advance received by him and further shall also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the mortgagor.

(c) That the mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months from* unless an extension of time is allowed in writing by the mortgagee. In case of default the mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in one lumpsum. The mortgagor shall report to mortgagee the date of completion of the house and furnish a certificate to the mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

(d) That the mortgagor shall maintain the aforesaid house in good repair at his own cost and shall pay all the municipal and other local rates and taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the mortgagee in full. The mortgagor shall also furnish to the mortgagee an annual certificate to the above effect.

(e) The mortgagor shall afford full facility to the mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.

(f) That the mortgagor shall not during the continuance of these presents charge, encumber, alienate or otherwise dispose of the mortgaged property.

(g) In case of any breach by the mortgagor of any of the conditions for the grant of the loan, the entire advance with the interest accrued shall at once become due and payable.

Note.-- Clauses (b) and (c) are not applicable when the advance is for purchase of ready built house.

* Here mention the date on which the first instalment of the advance is paid to the mortgagor.

THE TAMIL NADU FINANCIAL CODE

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The Schedule above referred to.

In witness whereof the mortgagor has hereunto set his hand and Thiru.....in the Department/Office offor and on behalf and by order and direction of the Governor of Tamil Nadu has hereunto set his hand, the day and the year first above written.

Signed by the said (mortgagor).

In the presence of

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru.....in the Department of/Office of for and on behalf and by order and direction of the Governor of Tamil Nadu in the presence of--

First witness--

Address:

Occupation:

Second Witness--

Address:

Occupation:

APPENDIX 25-Cont.

FORM NO.5.

Form of agreement to be executed at the time of drawing an advance by a State Government servant for building, etc., of house--vide rule 5 (1) (2) and (3).

An agreement made thisday of one thousand nine hundred and betweenson of.....at* present serving as(hereinafter called "the borrower" which expression shall unless excluded by or repugnant to the subject or context include his heirs, executors, legal representatives and administrators) of the one part and Governor of Tamil Nadu (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the subject or context include his successors-in-office and assigns) of the other part whereas the borrower desires to * purchase land and construct a house thereon or enlarge living accommodation in his/her house.....* purchase a ready-built house* Construct a new house in the site purchased by the borrower from the State Housing Board orCo-operative Housing Society on sale-cum-mortgage basis described in the schedule hereto annexed, whereas the borrower has under the provisions of the rules framed by the Government of Tamil Nadu to regulate the grant of advances to State Government servants for building, etc., of houses and issued with the Government of Tamil Nadu, Department of Industries, Labour and Co-operation, with their proceedings No.1546, dated 23rd March 1960 (hereinafter referred to as the "said Rules" which expression shall, where the context so admits include any amendment thereof or addition thereto for the time being in force) applied to the Government for an advance of rupees..... and the Government have sanctioned an advance of rupees..... to the borrower--vide the proceedings of Government, dateda copy of which is annexed to the presents for the purpose aforesaid on the terms and conditions setforth in this agreement. Now it is hereby agreed by and between the parties hereto that in consideration of the sum of rupees..... paid/to be paid by the Government to the borrower hereby agrees with the Government--

* Mention whatever is applicable.

APPENDIX 25-Cont.

(1) (a) to repay to the Government the said amount with interest calculated in accordance with the said rules for the time being in force by monthly instalments of rupees each and to the deductions from his pay as provided for by the said rules of each instalment or instalments from the monthof nineteen hundred and and the borrower hereby authorizes the Government to make such deductions from his monthly pay/leave salary bills;

(b) to recover from his death-cum- retirement gratuity of the entire outstanding amounts due from him to the Government in respect of the advance sanctioned to him and the interest thereon under the rules;

* (2) (a) within two months from the date of the receipt of the aforesaid amount of Rs.....(rupeesonly) out of the said advance or within such further time as the Government/Head of the Department may allow in this behalf to expend the aforesaid amount in the purchase of land and to produce for inspection of the Government the sale deed in respect thereon failing which the borrower shall be liable to refund forthwith the entire amount to the Government together with interest thereon;

(b) Within three months from the date of receipt of the aforesaid advance of Rs.....(Rupees..... only) to expend the aforesaid amount # in the purchase of the said ready-built house/land and to complete the acquisition of the said house and mortgage it to the Government failing which the borrower shall refund the advance together with interest to Government forthwith unless an extension of time is granted by the Government;

^(c) to complete construction of the said house within eighteen months ofstrictly in accordance with the approved plan and specifications on the basis of which the amount of advance has been sanctioned or within such extended period as may be laid down by the Government;

(3) If the actual amount paid for the purchase of land or the purchase of the house is less than the amount received under the presents by the borrower to repay the difference to the Government forthwith;

* Strike off if not applicable.

^ Not applicable when the advance is taken under rule 5(3).

Mention whatever is applicable.

APPENDIX 25-Cont.

(4) To execute a document mortgaging the said house/land along with the house to be built thereon to the Government as security for the amount advanced to the borrower under these presents as also for the interest payable for the said amount in the form provided by the said rules:

Provided that in cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Housing Society on sale-cum-mortgage basis, the borrower agrees to mortgage to the Government the house-site together with the house to be constructed thereon within a period of one month from the date of drawal of the first instalment, notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be;

(5) To insure with the United India Fire and General Insurance Company Ltd., the houses constructed/purchased and/or the living accommodation which is enlarged out of the advances sanctioned by the Government, against fire, flood and cyclone for an amount not less than the actual amount of advance taken from the Government, and the interest within a period of three months after completion of construction/purchase of the house.

In the case of failure to insure the building or to pay the premium, the borrower agrees to the deduction
..... by the pay disbursing officer,
.....by the Treasury Officer concerned/Pay and Accounts Officer as the case may be on receipt of the necessary intimation from the head of department of the borrower, of an amount equal to the cost of taking out a policy for keeping it alive, as the case may be, from his pay and its remittance to the Insurance Company.

(6) And it is hereby further agreed and declared that if the land is not purchased and the sale deed thereof not produced for inspection of the Government within two months of the date of the drawal of the part of the advance for that purpose or within such further time as the Government/Head of the Department may allow in this behalf or if the house is not purchased and mortgaged within three months of the drawal of the advance or within further time as the Government/Head of the Department may allow in this behalf or if the borrower fails to complete the construction of the said house as hereinbefore agreed, or if the borrower becomes insolvent or quits the service of the Government or dies, the amount of the advance together with interest accruing thereon, shall immediately become due and payable to the Government.

APPENDIX 25-Cont.

(7) Without prejudice to any other right of the Government in that behalf, if any amount becomes refundable or payable by the borrower to the Government, the Government will be entitled to recover the same by deducting from his pay such amounts as it shall deem reasonable.

In witness whereof the Borrower and acting for and on behalf of and by order and direction of the Governor of Tamil Nadu have signed this agreement.

The schedule above referred to.

Signed by the said borrower in the presence of--

(Signature of the Borrower)

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru in the department of acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu.

In the presence of--

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

APPENDIX 25-Cont.

FORM NO.6.

Form of supplemental agreement to be executed at the time of drawing an additional advance by a State Government servant for building, etc., of houses.

Whereas a deed of agreement (hereinafter referred to as the principal deed) was made on the between Thiru(hereinafter called "the borrower" which expression shall unless excluded by or repugnant to the subject or context include his heirs, executors, legal representatives and administrators) of the one part and the Governor of Tamil Nadu (herein after called the "the Government" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part under which a sum of Rs..... (Rupees..... only) was sanctioned to the borrower as loan;

And whereas the borrower requires an additional advance of Rs.....(Rupeesonly) for completing the construction of his house or for completing the enlargement of living accommodation in his house atand the Government in G.O.Ms.No., dated.....have sanctioned an additional advance of Rs..... (Rupees..... only) to the borrower.

Now these presents witnesseth as follows:--

(1) the additional advance of Rs..... should be repaid, in monthly instalments of Rs..... each and one monthly instalment of Rs.....recoverable from the salary/leave salary of the borrower along with the recovery of monthly instalments of original advance of Rs..... commencing from the

(2) Interest at the rate of per cent per annum shall be charged on the additional advance of Rs.....; and

(3) It is hereby agreed upon between the borrower and the Government and declared that all the covenants powers and provisions contained in the deed agreement aforesaid shall operate and take effect in like manner for securing payment of the moneys hereby secured as if the same moneys had formed part of the moneys secured by the said principal deed;

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In witness whereof Thiru the
 borrower and acting for and on
 behalf of and by the order and direction of the Governor of Tamil Nadu
 have signed this agreement.

Signed by the said borrower
 in the presence of--

Signature of the
 borrower.

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru acting for
 and on behalf of and by the order and direction of the Governor of Tamil
 Nadu.

Signature of

In the presence of--

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

ANNEXURE

(Copy of proceedings sanctioning advance)

APPENDIX 25-Cont.

Form of supplemental agreement to be executed at the time of extension of service of the Government servant who had drawn an advance for building, etc., of house.

An agreement made this day of.....one thousand nine hundred andbetween.....Thiru,son of.....,at present serving at.....(hereinafter called "the borrower" which expression shall, unless excluded by or repugnant to the subject or context, include his heirs, executors, legal representatives and administrators) of the one part and the Governor of Tamil Nadu (hereinafter called "the Government" which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the other part:

Whereas a deed of agreement, dated (hereinafter referred to as "the principal deed", was entered into between the borrower and the Government under which a sum of Rs..... (Rupees.....only) was sanctioned to the borrower as loan;

And whereas the mode of payment of the principal amount of the advance and the interest and the number and amount of instalments for the repayment of the principal and interest were fixed on the basis that the age of superannuation was 55 years.

And whereas the age for superannuation of the borrower has been revised and the age of superannuation has been fixed as 58 years, has been extended beyond 55 upto 58 subject to the periodical review of his fitness for retention in service beyond the age of 55.

Now these presents witnesseth as follows:--

It is hereby agreed by and between the parties hereto that in consideration of the revision of the age of superannuation as 58 extension of the age of retirement beyond 55 upto 58 subject to the periodical review of his fitness for retention in service beyond the age of 55, the borrower hereby agrees with the Government to repay to the Government the balance of the original advance and interest as on the date of superannuation at the age of 55 during the extended period of

APPENDIX 25-Cont.

service upto the revised date of superannuation at the age of 58 or to the extended period upto which he is retained in service beyond 55 after necessary review, by monthly instalments as fixed by the Government/Head of the Department by deduction from his pay and the borrower hereby authorises the Government/the Head of Department to make such deductions from his monthly pay/leave salary bills.

In witness whereas Thiru the borrower and acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu have signed this agreement.

Signature of the borrower.

Signed by the said borrower:

In the presence of:

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru in the department of acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu.

Signature of

in the presence of:

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

APPENDIX 26

[See Chapter XV, Article 328-A]

RULES FOR THE USE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES OF THE DEPARTMENTS OF THE GOVERNMENT OF TAMIL NADU.

1. *Short title.*-- These rules may be called "The Tamil Nadu Departmental Vehicles Control Rules, 1976".

2. *Scope.*-- (a) These rules shall apply to motor vehicles in possession of all the departments of the Government of Tamil Nadu except those supplied to the--

- (1) Police Department; and
- (2) P.W.D. including Highways and Rural Works.

(b) These rules shall come into force with immediate effect.

(c) For the purpose of these rules, the definitions, classifications and types of motor vehicles under the Motor Vehicles Act, 1939 (Central Act of 1939), shall be adopted.

3. *Definitions.*-- In these rules, unless there is anything repugnant in the subject to the context--

(a) 'Department' shall mean the Government Departments subject to these rules;

(b) 'Departmental vehicle' shall mean any motor vehicle including trailers belonging to or in possession of a department subject to these rules;

(c) 'District Officer' shall include, where there is such district officer or a department in a district, any officer who has control over the vehicles of that department in the district and in the case of vehicle of the Headquarters of a department, the officer who has control over these vehicles.

APPENDIX 26 *Cont.*

(d) 'Officer-in-charge of a vehicle' shall mean the immediate officer-in-charge of a vehicle of his department.

(e) 'The Government' shall mean the Government of Tamil Nadu.

(f) 'Technical Officer' shall mean a technical officer appointed under the Tamil Nadu Departmental Motor Vehicle Disposal Rules, 1960.

Explanation: The following officers have been declared as Technical Officers:-

- (1) State Road Transport Officer,
- (2) Automobile Engineers attached to the Motor Vehicle Maintenance Organisation.
- (3) Motor Vehicle Inspector, Grade I and
- (4) Assistant Engineer (Motor Vehicles) of the Transport Department.

4. *Use of Vehicles.*--(a) No departmental vehicle shall ordinarily be used other than for official purposes. Every officer-in-charge of Government vehicle shall send a certificate every quarter to his Head of Department and if the officer concerned himself happens to be a Head of Department, to the Government in the administrative department concerned to the effect that during the quarter under review the vehicle was used exclusively for bonafide official purpose, so as to reach the Head of the Department or the Government as the case may be by the 20th April/July/ October/ January.

(b) Use of Departmental vehicles by the officers of the State Government under the following contingencies are, however permitted:--

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(i) Trips for conferences, meetings, seminars etc., held in places other than their office premises and return to their places of residence out of office hours;

(ii) Trips to/from railway stations/air ports/bus terminals from/to their places of residence or offices while going on or returning from tour;

(iii) Trips to attend official dinners/parties/functions for which the officers are invited by virtue of their official position;

(iv) Trips for places of residence to work-sites and return trips from work-site, undertaken out of office hours.

NOTE.--In regard to these four trips, specific certificates should be appended in the log-book then and there.

(c) In the case of officers who have been given staff or departmental vehicles in the city of Madras and the heads of offices who wish to make use of these vehicles for trips from their places of residence to office and back fixed charges shall be collected at the following rates:

S.No.	Distance between the place of residence and office.	Amount to be collected per month for one trip up and one trip down per day in departmental vehicle.
(i)	Upto 8 kilometres	Rs. 75 per month.
(ii)	Over 8 kilometres upto 12 kilometres.	Rs. 100 per month.
(iii)	Over 12 kilometres upto 16 kilometres.	Rs. 125 per month.

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NOTE.-- Use of Departmental vehicles by officers whose places of residence are more than 16 kilometres away from their office should not be permitted.

(d) Any officer who is willing to pay the rates approved under sub-para (c) above and make use of the staff/departmental vehicle for trips from his residence to office and back must intimate to the concerned Head of Office, his option in writing in advance that he desires to make such use of the vehicle. Similarly officers who wish to opt out of the arrangement should send advance intimation to the head of the office concerned. Heads of offices will record their options to use departmental vehicles and add them to the concerned log books under intimation to the audit office concerned/treasury.

(e) Deductions of fixed charges at the approved rates will be made from the monthly salary bills of the officers concerned and credited to the new detailed head viz. "Recovery charges for use of Government vehicles" to be opened under the corresponding receipt of the department.

(f) Normally use of the department vehicles for these trips shall be permitted for a whole month only. If vehicles are used for part of a month, recovery of charges at the stipulated rates would be made for the whole month. However, in the event of the officer going on leave/tour, proportionate refund of the fixed charges can be allowed, provided the period of leave/tour is for five days or more in a month. Such refunds may be allowed on specific claims being preferred by the officer concerned.

(g) Apart from the purposes of trips from residence to office and back, on payment of the charges at the approved rates and the purposes mentioned in sub-rule (c) above, departmental vehicles should not be used for any other purposes.

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(h) Departmental vehicle should not be used for the travel of an officer for social purposes like going to clubs, sports, cinema, weddings etc. Members of officers' family should not travel in departmental vehicle either by themselves or accompanied by the official travelling on duty, except in cases where the wife is invited to an official function or dinner.

5. *Procedure for maintenance, repair, etc. of vehicles.*-- (a) The District Officer of each department shall be responsible for the proper use, maintenance and repair of the vehicles of his department in the district.

(b) Subject to sub-rule (c) of this rule, a vehicle allotted to a district shall not move outside the district except under the personal written order of the Head of the Department and orders of ratification should be obtained from the Head of the Department every month if movement of vehicles had to be ordered in case of emergency and unavoidable circumstances.

(c) The Head of the Department having regard to the exigencies of service on any special nature of work undertaken or entrusted to his department and the distance at which refuelling, repair and service facilities are available from the place of operation of the vehicles may, from time to time, by a general order, specify the circumstances under which a vehicle from a district may be permitted by the officer-in-charge of the vehicle to move outside the district. Where such permissions have been granted, the officer-in-charge of the vehicles shall send to the Head of the Department at the end of each month a statement containing the details of movements so performed outside the district with a copy thereof to the District Officer. Where no such movement outside the district has taken place during a particular month, a 'nil' report shall be submitted to the Head of Department and the District Officer, except in cases mentioned in rule 4.

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Explanation.--(i) The term 'District' used in this rule means the territorial jurisdiction of the District Officer concerned which may or may not be coterminous with a Revenue District.

(ii) In the case of motor vehicles of Government Departments in Ramanathapuram district, whose headquarter is at Madurai, movement of such vehicles within Madurai city and a radius of five miles around it and also the movement of such vehicles to the district headquarters for bonafide official visit shall not be regarded as movement outside the district for the purpose of this sub-rule.

6. *Procedure to be followed in lending a vehicle by one department to another.*--(a) As a rule, a vehicle of one department shall not ordinarily be lent to another department. Under exceptional circumstances, however, a vehicle of one department may be lent to another department of the State or Central Government without prejudice to the work of the lending department:

Provided that such lending can be made only with the prior permission of the District Officer of the lending department:

Provided further that hire charges shall not be recoverable when vehicles belonging to one department are lent to another department of the State Government other than a Commercial Department for bonafide official use:

Provided also that hire charges shall be payable when vehicles are borrowed from a Commercial Department.

(b) When the vehicles are so lent, hire charges shall be levied at the following rates:-

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Type of vehicles.	Kilometre charges.	Daily detention charges per day on which kilometre charges are not paid.
(1)	(2)	(3)
	Rs.P.	Rs.P.
Jeep without trailer	0.42	2.50
Jeep with trailer	0.60	3.00
Station wagon and other vehicles without trailer	0.60	2.50
Station wagon and other vehicles with trailer.	0.72	3.00
Trailer alone when used with Jeep	0.18	0.50 per day
Trailer when used with Station wagon	0.12	0.50 per day

(c) The officer-in-charge of the vehicle should collect the hire charges at the rates specified and he should watch the realisation of credit.

(d) The hire charges so levied shall be debited or credited, as the case may be, to the budget head of accounts of the department concerned by book adjustment.

7. *Driving of the vehicles.*-- (a) Each vehicle shall be under the sole charge of a qualified driver and except on sufficient and valid ground, no vehicle shall be transferred from the charge of one driver to another.

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(b) In an emergency, when a driver incharge of the vehicle is not available, a person, who holds a current licence to drive a heavy motor vehicle, may be permitted to drive the vehicle if the Custodian Officer (the officer under whose control the vehicle is running) at the time is satisfied that the vehicle is in safe hands.

8. *Duties and responsibilities of drivers*:--(a) The driver of a vehicle shall act under the orders, directions or instructions of the officer-in-charge of the vehicle.

(b) It shall be the duty of every driver to keep both the outside and the inside of his vehicle clean; also to keep all connections and joints so tight that there is no leakage of fuel, oil, air or water any where or the several systems of the vehicle. Faults that he cannot himself set right shall be reported in writing as soon as possible to the Officer-in-charge of the vehicle. In particular, having regard to the proper upkeep and maintenance of the vehicle, he shall carry out the following routine duties, namely:-

(i) Check-up and maintain daily the level of the engine, oil pump and water in the radiator.

(ii) Ensure daily that all the metres, gauges and indicators are in working order.

(c) Check-up and maintain daily the correct inflation of the tyres.

(d) Once in 300 miles of performance of the vehicle or once a week whichever is earlier, he shall clean and lubricate all the moving part of the vehicle and also check-up and maintain the level of the electrolyte in the battery.

(e) Once a month, or at every 1,000 miles of performance of the vehicle whichever is earlier, he shall see that the vehicle is serviced with high pressure cleaning and greasing and to the tightening of all bolts and nuts.

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9. *Restriction on speed.*-- The Head of the Department may, subject to the maximum speed limits prescribed under the Motor Vehicles Act, 1939 (Central Act 1939) and the rules and notifications made thereunder, fix the speed limits at which each class of vehicles under his control shall be driven. The speed limits so fixed shall be exhibited on the dash board panels and also in the rear of the vehicles in a conspicuous manner. Driving a vehicle on any road or in any area of the speed limit fixed shall be avoided.

10. *Identification marks.*--For purposes of identifying the department to which the vehicle belongs, the name of the department, the unit and the words "Government of Tamil Nadu" shall be written in front portion of the vehicle in a conspicuous manner.

11. *Periodical inspection.* --On receipt of a report from the driver of a Government vehicle with reference to rule 8 (b), the Officer-in-charge of the vehicle should send it immediately to the workshop concerned and see that the vehicle is inspected completely in the workshop and that any other defect which might be noticed later on or any item requiring attention at the workshop are also attended to then and there as expeditiously as possible.

12. *Maintenance of Log Books .* --(a) Log books in Form I given in the Schedule I to these rules shall be maintained in printed books supplied by the Director of Stationery and Printing, Madras. No log book other than printed once shall be used. One book should be used for each vehicle and when the vehicle is transferred to another officer, all the log books relating to that vehicle shall also be transferred to that officer. The entries shall be made in the log books then and there for each trip and the officer making use of the vehicle shall record the trips made and initial it himself with his designation noting the mileages at the start and the end. Normally no vehicle shall be allowed to run without a speedometer. If, however,

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the speedometer is under repair, the actual road mileage performed shall be recorded. The speedometer should be repaired and brought into service with utmost expedition in any case not later than a fortnight. The purpose for which the vehicle is used shall be recorded clearly. The vague entries such as 'Official', 'Town Trips', 'Local Trips', etc., shall be avoided. The Head of the Department, the district officer of the Department and the Audit staff shall inspect the log books during their visits and see that the entries are properly made and attested and that the details entered therein are reasonable having regard to the purposes of the journeys, route/mileages and economic running of the vehicles with reference to petrol, and oil purchased and consumed. The inspection of the log book shall be made as frequently as possible.

(b) Monthly petrol performance of the vehicles shall be worked out at the end of each month and entered in the log book indicating the actual miles per gallon obtained during the month. If the consumption of petrol is excessive, the matter shall be investigated by sending the vehicle to a departmental workshop or where it does not exist to a recognised workshop to rectify the defects, if any.

The following are the minimum standards of petrol performance of various types of vehicles:-

	KILOMETRES PER LITRE
Chevrolet	3.5 to 3.7
Ford Truck	3.5 to 3.7
Dodge Truck	3.7 to 4.3
Comet Truck	4.3 to 4.4

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	KILOMETRES PER LITRE
Austin Truck	4.3 to 4.4
Station Wagon	4.4 to 4.9
JMC Pick up Van	4.9 to 5.3
Land Rover	7.1 to 7.5
Bedford Van	7.8 to 8.2
Fordson	8.9
Jeep	5.3 to 6.4
Ambassador Car	8 to 9
Fiat Car	9 to 10
Herald Car	10 to 11
Fargo Van	4 to 5
Bedford Van	4 to 5
Standard I Ton	5 to 6

The following are the minimum standards of diesel performance of various types of vehicles:--

Fargo Van	7 to 8 K.M. per litre.
Bedford Van	7 to 8 K.M. per litre.
Bedford Fargo	4 to 5 K.M. per litre.
Benz, Comet Lorry	4 to 5 K.M. per litre.

(c) Strict economy shall be observed in the consumption of petrol. Having regard to the nature, extent or quantity of the work on which the vehicles are engaged, the Head of the Department

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shall specify the maximum quantity of petrol per month that may be drawn and utilised for the vehicles under the District Officer who, in turn shall, on similar considerations allot the quantity of petrol per month that may be drawn and utilised for the vehicle under the officers-in-charge of the vehicles. Any excess consumption of petrol shall be referred to the District Officer or the Head of the Department, as the case may be, for ratification immediately after the close of the month, explaining the reasons for the excess consumption.

(i) The Departments of Secretariat and the Heads of Departments supplied with vehicles are empowered to incur expenditure on fuel upto the ceiling fixed for vehicles by the Government from time to time.

13. *Registers, records, etc., to be maintained.*--The funds for working these vehicles shall be drawn from the treasuries through bills presented in the usual manner and the charges debited to the budget head of the department concerned. It is, therefore, enough, if the ordinary records that are maintained in a Government Office in respect of expenditure, namely, Contingent Register, Register of Bills drawn and paid, Register of undisbursed pay, etc., are maintained in regard to these vehicles. Stores and spare parts purchased shall be properly accounted for in the following registers:--

(i) *Register of motor vehicles.*--(a) This shall be maintained up-to-date in Form II given in Schedule I. Sufficient number of pages shall be allotted in the register for each vehicle. Separate page shall be assigned for the accounting of the spare parts, tyres and batteries. Whenever a vehicle is transferred to another officer, extracts from the register relating to the same shall be sent to the concerned officer for entry in the register maintained by him. Whenever a vehicle

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is auctioned, the same shall be recorded in the register with full details. A consolidated register of vehicles shall be maintained by the Head of the Department for the whole State.

(b) *Accounting of spare parts.*--As soon as spare parts are received they shall immediately be entered in the register of vehicles in the pages allotted for the purpose for the particular vehicle and issues made shall be attested by a responsible officer then and there. The form for accounting the spare parts is given under Form III in Schedule I.

(c) *Accounting of tyres and batteries.*--Tyres and batteries are major parts of vehicles. Hence it is of paramount importance to maintain a record of them properly. In order to watch the life of tyres and batteries, particulars relating to them shall be recorded in the pages assigned for the purpose in the register of motor vehicles for each vehicle and in the form given under Forms IV and V in Schedule I.

(ii) *Petrol register.*--This register shall be maintained in Form VI in Schedule I. Petrol should be drawn as far as possible in the presence of a responsible officer so as to ensure that the correct quantity is drawn from the petrol pump. As soon as the petrol is drawn and issued, the signature of the driver shall be obtained in a note book to be maintained for the purpose in token of his having received the quantity of petrol and the number of gallons drawn each day shall be entered in the petrol register and the total for the day struck. At the end of the month, the total quantity of petrol drawn shall be worked out, abstracted and tallied with the total quantity purchased. The supplier's bills when received, shall be verified and the correct quantity certified. The balance of petrol left in the tank of each vehicle on the last day of the month shall be measured and noted in the register. The closing balance relating to a month shall be carried over

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and brought forward as the opening balance for the next month and there shall be no variation between the two figures. Ordinarily petrol from one vehicle shall not be decanted into another. Under unavoidable circumstances, when petrol is decanted from the vehicle and issued to another, the quantity so decanted shall be noted against the vehicles concerned as minus and plus. An abstract of purchase made during each month should be prepared giving reference to the name of the supplier, number of gallons supplied by him, the rate per gallon, the total amount and the contingent bill number in which the amount is paid.

(iii) *Expenditure Register*.--This register shall be maintained in Form VII in Schedule I.

(iv) *Fuel Pass Book*.--The vehicle owning officers drawing fuel bills for the vehicles under their control shall maintain the fuel pass books for each vehicle. The supply of fuel to the Government vehicles is regulated with reference to the ceiling fixed for each vehicle. The fuel is supplied to the Departmental Vehicles on the basis of the monthly ceiling and the fuel bills for the consumption of fuel exceeding the limit fixed for each vehicle, shall not be admitted at the Treasuries. The vehicle owning officers shall present the fuel pass books at the Treasury along with the bills claiming the cost of fuel to be settled to the suppliers for verifying the admissibility of the claim with reference to the ceiling limit and therefore separate sanction order shall not be insisted at the audit offices.

The following instructions shall be followed in the maintenance of the fuel pass book by the vehicle using officers:-

- (1) The vehicle using officers will be personally responsible for the safe custody and proper maintenance of the pass book.

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- (2) In case of loss of the pass book, the matter should be immediately reported to the concerned Head of Department who shall issue a new pass book.
- (3) Immediately on receipt of the pass books the section on Data concerning vehicle in part I of pass book should be filled up.
- (4) For each financial year, the table in Part II of the pass book provides for entering details regarding the normal quota, additional allocations and the operational ceiling. The normal quota will be indicated by the Head of the Department. The additional allocation will be from the reserve quota placed under his disposals. Such releases which may be made from time to time should be duly entered in the pass book. After each such additional release, the cumulative total quantity released should be entered. This is the "Operational Ceiling".

ILLUSTRATION

In litres			Reference No. for additional allocation
Normal quota	Additional allocations	Operational ceiling	
(1)	(2)	(3)	
2400	400	2800	Procs....Dt:.....
	250	3050	Procs....Dt:.....
	125	3175	Procs....Dt:.....

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- (5) The Operational Ceiling in force from time to time should be entered in column (1) of the Table in Part III. The other entries in this table are self explanatory.
- (6) The quantity of fuel purchased should be entered in the column provided for in the fuel pass book immediately and attested by them.
- (7) The vehicle using officer should ensure that the operation ceiling at any particular time is not exceeded. If there is any such excess, he will be personally held responsible, for meeting the extra expenditure on account of excess.
- (8) The Pass Books should be sent along with the contingent bill for payment of fuel purchases to the Treasuries/Sub-Treasuries, If the pass book is not enclosed, the Treasuries / Sub-Treasuries will not authorise payment on the fuel bills.
- (9) Bills for the payment of the cost of petrol/diesel should be prepared by the vehicle using officer in the contingent bill form. Such bill should be presented to the Treasuries/Sub - Treasuries concerned and demand drafts obtained for the amount involved and suppliers should be paid by demand draft in the case of Banking Treasuries/Sub-Treasuries. In the case of "non banking Sub - Treasuries", the amount involved must be obtained in cash and paid to the suppliers. This procedure should be followed instead of endorsing the bill in favour of suppliers which is the present practice. In the interest of administrative convenience, the bill drawing officer may arrange to send fuel bills to the Treasuries/Sub - Treasuries in convenient instalments (viz.) two or three instalments in a month.

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INSTRUCTIONS TO
TREASURIES/SUB-TREASURIES:

- (1) No payment on account of fuel consumption should be authorised if the consumption exceeds the operational ceiling in force for the vehicle at the time of presentation of the bill. There is, however, no objection to authorising the bill to the limit of the operational ceiling.
- (2) It shall be the responsibility of the Treasury/Sub - Treasury to ensure that contingent bills for fuel payments are not authorised without carefully checking the entries in the Pass Book. On each occasion when a bill is passed, the Treasury/Sub-Treasury shall check the entries in Part III of the pass book and shall make an attestation in column 8 of the table.
- (3) The Treasuries/Sub-Treasuries should return the pass book to the bill drawing officers along with the authorisation of the bill.

14. *Physical verification of vehicles and spare parts and inspection of registers.*--(a) The inspecting officers and the audit staff shall check the registers during their visits, and see whether the several columns are properly filled up.

(b) The officers supplied with a vehicle shall physically verify the spare parts, tools and equipments in the vehicle once a quarter and record a certificate to that effect in the Register of Motor vehicles. A report of such verification shall be sent to the Head of Department and prompt action shall be taken in cases of deficiencies, breakages of tools etc.

15. *Repairs to vehicles.*--(1) Repairs to motor vehicles are generally classified as (i) petty and minor works (ii) second line and (iii) major.

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(a) As a rule, repairs should be carried out only after obtaining technical sanction from the concerned Technical Officer. However, petty and minor repairs (involving cost less than Rs.100 in case of light vehicles and Rs.200 in case of heavy vehicles) can be carried out in any of the local recognised workshop on the strength of the reports given by the driver concerned. But in regard to such repairs, nature of repairs carried out, cost involved, etc., should be reported to the Technical Officer concerned in the Motor Vehicles Maintenance Organisation. In regard to other types of repairs, the need for such repairs and replacements of major components, etc. should be assessed in advance either with reference to the technical inspection made by the Technical Officer or by any of the recognised automobile workshop and in such cases, action should be taken immediately to obviate any break down of the vehicle. Normally a driver of a vehicle should be fully acquainted with the condition of the vehicle and the driver on noticing any major defect, such as excessive consumption of petrol or oil should bring to the notice of the office-in-charge of the vehicle who in turn shall immediately write to the Technical Officer for immediate inspection of the vehicle or send the vehicles to him for inspection intimating him sufficiently in advance of this fact. The Technical Officer, on receipt of intimation, should inspect the vehicle and forward his report on the condition of the vehicle indicating clearly the defects noticed, the replacements needed, the estimated cost thereof, etc. and also the possibility of getting the vehicle repaired in the workshop of the Motor Vehicles Maintenance Organisation.

(b) The Technical Officers in the Motor Vehicles Maintenance Organisation have certain limits of powers prescribed to each of them for advising officers for admitting their vehicles in the workshops and they will advise the officers accordingly. In case the estimated cost of repairs

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is beyond the limit of powers vested in the Technical Officer concerned, he will forward the estimate to the officer concerned through his next superior officer who will decide whether the repairs proposed are really necessary and whether the estimate is reasonable and repairs could be got done in the workshop of the Motor Vehicles Maintenance Organisation or in the private recognised workshop.

(c) In case, the repairs have to be done in a private recognised workshop, estimates should be called for from any of the approved workshops in the district and the estimates received sent to the Technical Officer concerned for scrutiny, viz., in case of estimates exceeding Rs.100 but not exceeding Rs.250 to the Automobile Engineers and all cases above Rs.250 to the State Road Transport Officer in the Motor Vehicles Maintenance Organisation.

Life (mileages to be served) has been fixed for each of the spare parts and components for various makes of motor vehicles and shown in Schedule III. The Officer-in-charge of the vehicle should ensure that the repairs and replacements of various parts are carried over only after the component or the part had done the minimum period prescribed and after obtaining the concurrence of the Technical Officer as mentioned above. If any part requires replacement earlier than the mileage prescribed, or premature replacement, the Officer-in-charge of the vehicles should apply, to the superior Technical Officer of the Motor Vehicles Maintenance Organisation (namely State Road Transport Officer) explaining the reasons for such premature replacements and the officer of the Motor Vehicles Maintenance Organisation should carefully examine the need for replacements and accord sanction only in exceptional cases after thorough investigation.

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(d)(1) To facilitate the Technical Officer, to have a close scrutiny of the proposals for repairs, the information on the following points should be given:--

(i) Registration number of the vehicle.

(ii) Make, type and year of manufacture.

(iii) Total miles/kilometres covered up-to-date.

(iv) Total miles/kilometres covered after the last repairs up-to-date.

(v) Date of last major overhauling of engine together with its cost of quoting the reference numbers and dates of the authority which authorised carrying out of repairs.

(vi) Number of miles/kilometres run after the last major overhauling of engine.

(vii) Total expenditure on repairs from the beginning to date.

(viii) Nature of repairs to be carried out at present.

(ix) Whether the spare parts now proposed for replacement have served the minimum period prescribed and in case of any premature replacement, exact reasons for such replacements should be furnished fully.

(x) A copy of the inspection report of the Technical Officer, if any, suggesting the repairs should be enclosed.

(2) Procedure for sanction of expenditure-(a) For the first four years after a new vehicle is put on the road, lumpsum of Rs.8,000 in respect of vehicles like Jeep, Land Rovers and other similar vehicles and Rs.12,000 in respect of

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heavy vehicles are admitted on repairs and replacement exclusive of the expenditure on running cost, such as petrol, oil, pay and allowances of the driver, tax on vehicles, etc. As the amount required for repairs will not be uniform from year to year, the apportionment of the amount is as follows:-

Year of purchase	Miles or K.M. performed	Ceiling fixed on	
		Light Vehicles.	Heavy Vehicles.
(1)	(2)	(3) Rs.	(4) Rs.
First Year	.....	800	1,500
Second Year	5,000 to 20,000 miles (8,000 to 32,000 kms.)	1,600	2,500
Third Year	20,000 to 40,000 miles (32,000 to 64,000 kms.)	2,600	3,500
Fourth Year	40,000 to 60,000 miles (64,000 to 96,000 kms.)	3,000	4,500

In regard to repairs and maintenance during the subsequent years, a total expenditure upto Rs.8,000 in respect of light vehicles and Rs.12,000, in respect of heavy vehicles could be incurred for a period of four years per vehicle subject to a ceiling of Rs.3,000 and Rs.4,500 respectively per year. In the case of motor cycles, a provision of Rs.200 for each year from the second year onwards is considered to be sufficient. A sum of Rs.1,500 in all in a year in respect of both light vehicles and any other vehicles may be incurred towards expenditure on repairs and replacement by the officer concerned on a vehicle after eight years from the date of the first purchase subject to prior technical sanction and scrutiny. The Heads of Departments will prepare a statement showing the amount to be provided in

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the budget under repair by each officer in charge of the vehicle. Budget provision to be made for repairs, etc. shall be within the ceiling prescribed above. The Officer-in-charge of the vehicle may incur expenditure upto the ceiling referred to above subject to the budget provision without obtaining the administrative sanction for the expenditure in this regard from any superior officer. They could however incur the expenditure only after obtaining the technical approval of the concerned Technical Officers of the Motor Vehicles Maintenance Organisation with regard to the reasonableness of the rates of labour charges and value of spare parts etc., claimed in the bill and on each item of repairs that are essentially to be carried out on the vehicle.

Explanation.--(i) The provision of Rs.8,000 and Rs.12,000 fixed for the first and second period of four years and Rs.1,500 after eight years on repairs and renewals to department vehicles is inclusive of the cost of tyres, tubes, and retreading charges. Bills in respect of repairs and replacement at a time, the cost of which is less than Rs.100 in respect of light vehicles and Rs.200 in respect of heavy vehicles need not be got certified by the Technical Officer of the Motor Vehicles Maintenance Organisation and they may be paid by the concerned officer and the bills be produced before the Technical Officers of the Motor Vehicles Maintenance Organisation during their inspection of vehicles in the normal course.

(ii) Bills for repairs and replacement at a time, the cost of which is above Rs.100 and below Rs.250 can be certified by the Automobile Engineer of the Motor Vehicles Maintenance Organisation in whose jurisdiction the vehicle is stationed; and

(iii) All Bills for the repairs and replacements at a time, the cost of which is above Rs.250 should be sent to the State Road Transport Officer, Motor Vehicles Maintenance Organisation.

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(e) Any case in which the expenditure on repairs is expected to exceed the ceiling prescribed above for any year should be referred to the Government for sanction furnishing self contained proposals through the Motor Vehicles Maintenance Organisation, enclosing the report of the Technical Officer. The Motor Vehicles Maintenance Organisation should send a detailed report to the Government furnishing all the data including particulars mentioned in sub-rule 15 (1) (d) above.

(f) in respect of repairs undertaken to departmental vehicles by private companies, 90 per cent of the bills be paid by the officers immediately after completion of repairs provided the companies give an undertaking to the effect that they would make good or reimburse the excess if any paid or undertake repairs free of charge in case any such repairs were previously done in a defective manner and obtain payment for the remaining 10 per cent in due course after scrutiny and certification by technical officers. In case the rates charged are found to be in order, the balance of 10 percent shall be subsequently paid or otherwise the excess claim shall be adjusted in the balance of 10 per cent to be paid and the further excess of 10 per cent, if any, shall be made good by the Company.

16. *Purchase of spare parts* :--Spare parts required for the vehicles shall ordinarily be obtained from such Government stores or such dealers as may be approved by the Government. Generally the need for replacement of parts can be anticipated. The Technical Officers inspecting the vehicles periodically shall indicate in their reports the parts which need replacement. But in special cases, when such replacement is necessary to keep the vehicle in running condition, the officer-in-charge or the District Officer, as the case may be, may authorise local purchase of spare parts costing not more than Rs.25 at a time.

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17. *Procedure to be followed for sending vehicles to workshop for repairs.*-- The repairing and servicing of motor vehicle shall be carried out at the departmental automobile workshops or at the workshop of the Motor Vehicles Maintenance Organisation at the place or in the district. If such workshop does not exist, the repairing and servicing may be carried out at a recognised workshop, included in the list of approved workshops maintained by the Motor Vehicles Maintenance Organisation. If the repairs involved are of a minor nature and the departmental or approved workshops referred to are far away, the repairs may be carried out in any reliable work-shop nearby at the discretion of the officer-in-charge of the vehicle.

18. *Procedure to be followed in dealing with the drivers/cleaners of vehicles sent for repairs.*--(i) As far as possible, one driver/cleaner alone should always be kept in-charge of a vehicle so that he can be held responsible for the proper maintenance.

(ii) Whenever any vehicle is sent for repairs in a Government or a private workshop, the driver/cleaner (Permanent or temporary), may be sent along with the vehicle.

(iii) (a) If, however, the repairs are to be attended to by a private workshop and if it appears that it will take more than 60 days to complete the repairs, the driver/cleaner should be sent to the nearest Government workshop.

(b) If, however, the period of repairs to the vehicle in a private workshop is expected to exceed 60 days and if the driver/cleaner is temporary and is the junior most in the department, he should be ousted from service.

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(iv) When the driver/cleaner is deputed to the Government workshop or private workshop along with the vehicle he should explain the defects to the mechanics of the workshop, witness the repairs and assist the mechanic to have the work expedited. If he is deputed to the Government workshop with reference to clause (iii) (a) above when the vehicle to which he is attached is sent for repairs in a private workshop, he besides learning the trade should assist the mechanics of the Government in attending to the repairs of other vehicles:

Provided that it shall not be necessary to depute the driver/cleaner to the workshop or out from service, if he is otherwise required to fill up any leave or other vacancy in the department to which he is attached.

(v) In exceptional cases involving retention of a driver or cleaner in a workshop for more than 60 days owing to unforeseen circumstances, the Heads of Departments are authorised to pass orders on merits and ratify such retention.

(vi) Notwithstanding the provisions of sub-rules (ii) to (v), the officer-in-charge of the vehicles of the department as the case may be, shall recall the "drivers/cleaners" as soon as they hand over the vehicles to the workshops and make use of the drivers/cleaners to fill up any leave or other vacancy or for any suitable purpose in the department itself instead of allowing them to be with the vehicle in the workshop when they are under repair unless the drivers/cleaners are specifically asked to wait and take delivery of the vehicle.

19. *Tyres and tubes.*--The tyres and tubes required for motor vehicles belonging to all departments should be purchased through the State Road Transport Officer, Madras:

APPENDIX 26 Cont.

Provided that this rule shall not apply to the vehicles of the Public Health Department.

20. *Batteries.*- Normally a battery should last for about 15,000 miles or 24,000 Kms. or for a period of 1 1/2 years whichever is later. The requirements and replacements of batteries shall be anticipated well in advance and indents for replacing them shall be made to the State Road Transport Officer through the Technical Officer, indicating clearly the period served by it and the mileage covered. But, in cases of sudden failure necessitating the immediate replacement of the battery, the District Officer shall have the battery tested in an approved workshop and after obtaining a certificate from the workshop on the need for the replacement, purchase of battery locally also get the ratification of the Automobile Engineer. In exceptional circumstances in which a local purchase is made, the matter shall be reported with sufficient details to the Head of the Department for ratification.

21. *Exemption from insurance.*--"C" Form.--As soon as a vehicle is received by the Head of the Department he shall prepare in duplicate a certificate in "C" Form as given in Schedule II and submit it to Government for authentication. One copy shall be returned to the Head of Department for record in his office:

Provided that the certificate in Form 'C' herein referred to can also be authenticated for the purpose of this rule by Heads of Departments or by immediate lower officers duly authorised by them for this purpose or Collectors of the Districts and the certificate shall be valid for three years.

Explanation.--Under this proviso, the Joint Commissioner (Administration) in the office of the Commissioner of Commercial Taxes may also authenticate the certificate in Form 'C' in respect of the vehicles in the Commercial Taxes Department.

APPENDIX 26 Cont.

22. *Accidents.*--All accidents shall be promptly reported to the District Office and the Head of the Department furnishing sufficient details of the accident and injuries to persons and damage to properties involved.

The progress of police investigation of the case, if any, filed before a court of law shall be watched and detailed reports shall be sent to the Head of the Department from time to time.

All Government owned vehicles used for Government purpose unconnected with commercial enterprise are exempted from insurance against third party risks and the Government have to settle the claims, if any, arising out of the accidents in which departmental vehicles are involved, in the same way as the private insurance companies with which private motor vehicles are generally insured. The District Officer, shall initiate action in respect of payment of compensation on receipt of reports.

23. (a) *Taxation.*--All vehicles belonging to Non-Commercial Departments other than the local bodies and the autonomous bodies of the Government of Tamil Nadu are exempted from payment of tax leviable under Tamil Nadu Motor Vehicles Act, 1974 (Tamil Nadu Act 13 of 1974): provided that the Department concerned produces a certificate from the Government in the administrative Department that the Department concerned is a non-commercial one.

(b) Unless specifically exempted, quarterly taxes shall be paid for all the vehicles of the Department within the due date prescribed in the Tamil Nadu Motor Vehicles Taxation Rules, 1974. Where a motor vehicle is not put to use on any public road for a whole of any month thereof, action shall be taken for obtaining the proportionate refund of taxes by addressing the transport authority concerned in accordance with the Tamil Nadu Motor Vehicles Taxation Rules, 1974.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

24. *Annual Statement to be sent to the Accountant General, Tamil Nadu.*--The Heads of Department should send every year to the Accountant General, Tamil Nadu, a statement showing the number and type of the motor vehicles in the use of the department in the form given in schedule IV of the rules.

The statement should be prepared as on the 1st April of each year and it should reach the Accountant General, Tamil Nadu not later than the 31st of the succeeding month. A copy of the statement should also be sent to Government for their review.

SCHEDULE I.FORM I.

[See Rule 12(a) of Appendix 26.]

FORM OF LOG BOOK.

Type of Vehicle	Name of the Driver
Number of Engine	Division
Registration Number	Name of the Office.

Name of the Scheme, if any, to which the vehicle belongs.

Starting		Arrival			Petrol Account
Date	Timing	Mileage	Mileage	Mileage	
(1)	(2)	(3)	(4)	(5)	
Number of miles run.	Details of places travelled.	Purpose of the journeys and persons who travelled in the vehicle.	Date of purchase		
(6)	(7)	(8)	(9)		

APPENDIX 26 Cont.

SCHEDULE I.

FORM I Cont.

Petrol Account Quantity purchased.	Initial of the immediate Officer.	Attestation by Superior Officer during Inspection.	Remarks
(10)	(11)	(12)	(13)
Servicing, repairs, etc.,			
Date of servicing.	Date on which the vehicle went out of order.	Nature of repairs.	Date on which the vehicle was sent for repairs
(1)	(2)	(3)	(4)
Date of return of the vehicle after repairs.	Replacement of equipments or parts.	Cost of Servicing	Cost of repairs and repla- cements.
(5)	(6)	(7)	(8)
Reference to the bill accepted or paid.	Initials of the Officer.	Remarks	
(9)	(10)	(11)	

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

FORM II.

[See Rule 13 (i) (a).]

FORM OF REGISTER OF MOTOR VEHICLES.

Division

Name of the Office.

Name of the Scheme, if any, to which vehicle belongs:-

1. Type of the motor vehicles--

JeepFord Pick up truck

Medical Health Van

2. Description of the vehicle
-
- (Colour of the paint, engine
-
- number, chasis number, etc.)

3. Registration number of the vehicle.

- 4.
- Date of purchase

Date on which it was taken charge.

5. Date on which put on road.

6. Date of original issue and
-
- renewal of licence, etc.

7. Other particulars (if any).

APPENDIX 26 Cont.

FORM III.

[See Rule 13 (i) (b)]

ACCOUNTING FOR SPARE PARTS AND ACCESSORIES.

Serial number	Name and description of spare parts and tools received or purchased.	Quantity received	Date of receipt of purchase.	
(1)	(2)	(3)	(4)	
Quantity issued.	Date of issue.	Acknowledgement of the driver	Balance	Remarks.
(5)	(6)	(7)	(8)	(9)

FORM IV.

[See Rule 13 (i) (c) of Appendix 26.]

FORM OF REGISTER OF BATTERY.

Make	Manufacturers No.		
Date of fitting.	Milometer reading.	Number of miles run since last test. (Kilometres)	Remarks.
(1)	(2)	(3)	(4)

FORM V.

[See Rule 13 (i) (c) of Appendix 26.]

FORM OF REGISTER OF TYRES.

Sl. No.	Size	Make	Speedo-meter reading. ----- / ----- put on	Total miles. (Kilometres) Removed
(1)	(2)	(3)	(4)	(5)
				(6)

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

FORM VI.

[See Rule 13 (ii) of Appendix 26.]

PETROL REGISTER.

Month of..... 19 ..

Date of supply.	Issue of petrol for vehicle, MSC/MSP No. in gallons.	Total quantity in gallons.	Total VALUE.
(1)	(2)	(3)	(4) Rs.P.
Opening Stock--
1
2
3 to 31.
<hr/>			
Total
<hr/>			

Less stock
on the last
day of the
month.

..

..

..

Date of supply.	Issue of petrol for vehicle, MSC/MSP No. in gallons.	Total quantity in gallons.	Total VALUE.
(1)	(2)	(3)	(4)

APPENDIX 26 Cont.

			Rs.P.
Actual petrol consumed during the month.
Mileage done
Mileage per gallon.

Signature of the R.T.O.
and date.

FORM VII.

[See Rule 13 (iii) of Appendix 26.]

REGISTER OF EXPENDITURE.

Lorry number	1. Total cost for the month Rs.....
For the month of Name of Unit.	2. Total number of gallons of petrol consumed.
	3. Total number of miles run (Kilometres).
	4. Miles per gallon (Kilometres)
	5. Working cost per mile (Item 1 by 3) (kilometres)

Cost of repairs

Date	Number of gallons of petrol issued.	Cost of petrol issued.	Cost of oil issued.
(1)	(2)	(3) Rs.	(4) Rs.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

Cost of other material issued.	At the unit workshop	Outside	Cost of new tyres and tubes.
(5)	(6)	(7)	(8)
Rs.			Rs.
Drivers and cleaners wages.	Proportionate charges of other establishment and travelling allowance expenses.		Total expenditure for the month
(9)	(10)		(11)
Rs.	Rs.		Rs.

Opening balance.

Total for the month.

Less value of closing balance.

Net expenditure.

RECEIPTS.

Opening speedometer readings	Closing speedometer readings	Number of miles done	Number of hours or days employed
(12)	(13)	(14)	(15)

Rate of charges applicable.	Name of grain or purpose of trip.	<u>Earnings</u> Departmental Civil Supplies.
(16)	(17)	(18)
Rs.	Rs.	Rs.

APPENDIX 26 Cont.

EXPENDITURE.

Cost of Repairs.

<u>Earnings.</u>			
Work done for Departments other than Civil Supplies.	Private earnings.	Total earnings.	Remarks.
(19)	(20)	(21)	(22)
Rs.	Rs.	Rs.	

Opening balance.

Total for the month.

Less value of closing balance.

Net expenditure.

SCHEDULE II.

[See Rule 21.]

'C' FORM CERTIFICATE.

[Motor Vehicles Act, 1939 (Rule 12 of the Motor
Vehicles Third Party Insurance) Rules 1946].

Certified that the motor vehicles of the following
description--

Register Number.
Make.
Class.
Colour of Body.

Is the property of the Government of Tamil Nadu.

This certificate is valid upto.....
unless cancelled in the meanwhile.

On behalf of the Government of
Tamil Nadu.
(Designation).

APPENDIX 26-Cont.

SCHEDULE 111.

[See rule 15(1)(c)]

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR MOTOR CYCLES.

Serial number and name of unit	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare parts	Probable amount that has to be incurred towards spare parts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Engine	.. 12,000 - 15,000	only decarbonising necessary. Top overhaul, etc.	Rs.15/cost of labour Rs.25.	12,000 - 25,000	Engine Piston, engine, valves bearing, big and small end.	Rs.175/cost of labour Rs.50.
2. Driving chain and sprocket	10,000 - 15,000	Cost of spare parts and Driving chain.	Rs.90/cost of labour Rs.25.	Renew oil only when necessary.	..	..
3. Clutch	.. 7,000 - 10,000	Only overhauling is necessary.	No parts requiring replacements normally.	Renewal at the time of engine major overhaul.	Clutch draw plates and its components.	Rs.95/cost of labour Rs.25.
4. Brake lining	.. 5,000 - 7,000	Brake lining require renewal.	Rs.10/cost of labour Rs.10.	Renewal only when necessary.	..	..

APPENDIX 26-Cont.

SCHEDULE III-Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR MOTOR CYCLES.

Serial number and name of unit	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare parts	Probable amount that has to be incurred towards spare parts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
5. Spark plug	.. 5,000 - 7,000	Spark plug	Rs.5/cost of labour Rs.3.	Do.	..	..
6. C.B. Point	.. 10,000 - 15,000	C.B. Point	Rs.27/cost of labour Rs.5.	Do.	..	..
7. Cable	.. 7,000 - 10,000	Cable require replacement.	Rs.17.50/cost of labour Rs.7.50.	Renewal only when necessary.	..	..
8. Battery	.. 1 1/2 years.	Battery.	Rs.75.	Do.	..	..

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN)

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
1.Engine	30,000-40,000	Changing of piston wings, replacing valves, guides, changing of carburetter kit, Water Pump Kit and Fuel Pump repair kit.	Rs.420/cost of labour Rs.150.	About 1.5 lakhs	Changing of piston with pin and rings replacing of main and connecting rod bearings replacing of valves.Valve guides changing of carburetter kit, water pump repair kits, Fuel pump kit and oil pump gear.	Rs.1750/cost of labour Rs.450.
2.Gear box	20,000-25,000	Changing of oil seals packings and normally no parts require replacement.	Rs.50/cost of labour Rs.20.	Renewal only when necessary bearing synchroniser assembly is fitted with sliding gears and counter shaft.	Changing of bearings synchroniser assembly counter shaft sliding gears, select forks.	Rs.650/cost of labour Rs.75.
3.Rear axle	30,000-40,000	Changing of oil seals packings and normally no parts require replacement.	Rs.50/cost of labour Rs.20.	Renewal only when necessary. But normally (about 1.5 lakhs)certain parts require replacements.	Changing of crown bearings pinion bearings renewal of oil seals.	Rs.650/cost of labour Rs.75.

APPENDIX 26-Cont.
 SCHEDULE - III -Cont.
 LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
4.Steering	25,000-30,000	Renewal of King Pin and bearings. Tie Rod ends and changing of Drag Link kit.	Rs.200/cost of Labour Rs.35.	Do.	Renewal of King pin and bearing Tie Rod ends, changing of drag link kit changing of steering (bearing upper & lower), sector shaft renewal and steering main shaft and oil seal steering box.	Rs.500/cost of labour Rs.
5.Radiator Assembly	30,000-40,000	Only cleaning is necessary	Only cost of Labour Rs.20.	3 to 4 years.	Replacement of complete Assembly at 1 lakh miles.	Rs.400/cost of labour Rs.15.
6.Dynamo	10,000-15,000	Replacing Carbon brushes and bearings	Rs.40/cost of Labour Rs.15.	Renewal only when necessary.	..	..
7.Self Starter	10,000-15,000	Normally no parts require replacements.	..	Do.	..	..
8.Water Pump	10,000-15,000	Water pump seal and packing require replacement.	Rs.12/cost of Labour Rs.10.	Renewal only when necessary. But at the time of engine major overhaul, changing of repair kit is advisable.	Kit and seal including packing require replacement.	Rs.75/cost of labour Rs.15.

APPENDIX 26-Cont.
SCHEDULE - III -Cont.
LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
9.Master Cylinder	10,000-15,000	No repair kit to be fitted.	Rs.40/cost of labour Rs.10.	Renewal only when necessary.	..	..
10.Wheel Cylinder	10,000-15,000	New repair kits to be fitted for all the four wheels.	Rs.75/cost of labour Rs.25.	Do.	..	..
11.Clutch	10,000-15,000	No parts require replacement. only adjustment is required.	Cost of labour Rs.5.	Renewal only when necessary. But at the time of major overhaul it is better to change the parts.	Clutch disc-release bearings pressure plate repair kit.	Rs.320/cost of labour Rs.75.
12.Front axle	15,000-20,000	Duly adjustment of bearing is required	..	Renewal only when necessary	..	..
13.Propeller shaft	15,000-20,000	No parts require replacement	..	Renewal only when necessary. But it is advisable to change the sliding yoke and pinion yoke at the time of major overhaul.	Pinion yoke and sliding coupling and U.J. Cross and bearings.	Rs.400/cost of labour Rs.60.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
14. Carbu- retter	10,000-15,000	No major parts require replacement except the needle and the seat.	Rs.15/cost of labour Rs.15.	Only when renewal necessary. But at the time of major overhaul it is better to change the new repair kit.	Carburettor repair kit.	Rs.120/cost of labour Rs.60.
15. Distri- butor.	10,000-15,000	C.B. points to be replaced	Rs.15/cost of labour Rs.15	Renewal only when necessary. But it is better to fit new C.B. points and condenser at the time of major overhaul.	Condenser C.B. points bushes and distributor cap.	Rs.45/cost of labour Rs.15.
16. Fuel pump	10,000-15,000	Renewal of repair kit	Rs.30/cost of labour Rs.10.	Renewal only when necessary. But it is better to fit a new kit at the time of the engine major overhaul.	Repair kit require replacement.	Rs.30/cost of labour Rs.10

APPENDIX 26-Cont.
SCHEDULE - III -Cont.
LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
17. Battery	One year	Replacing by a new one.	6 volts Rs.150 and 12 volts Rs.190.	Renewal only when necessary.	..	..
18. Brake linings	10,000-20,000	only adjustment is necessary	..	Do.	..	..
19. Spring Assembly	Depends on load and road condition	..	..	It is better to re camber all the four springs and fitted.	Shackle pins bushes	Rs.75/cost of labour Rs.75.
20. Serve unit	Depends upon the usage of brake.	..	..	It is better to overhaul at the time of major engine overhaul.	Repair kit requires replacement	Rs.510/cost of labour Rs.50.
21. Spark plug	About 10,000 miles	Plugs depend upon the number of cylinder	Rs.30(eight cylinders)	At the time of major overhaul.	Spark plug	Rs.30(eight cylinders)
22. Shock absorber	Depends on load and road condition	..	..	But it is better to change at every 40,000 miles run.	All the four shock absorbers.	Rs.400/cost of labour Rs.25.

N.B.- Major overhaul (renewal of spare parts) is found at one lakh miles in present day vehicles since some of the parts are being manufactured indigenously.

Cost of spare parts and labour are subject to vary, not exceeding 10 percent to 15 per cent due to fluctuations in the market (over and above the rates indicated in the columns).

APPENDIX 26-Cont.

SCHEDULE III-Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN)

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.Engine	60,000-80,000	Changing of piston rings, replacing of valves changing oil filter and fuel filter elements changing of water pump repair kit and changing of fuel and oil flexible pipes and changing of fuel pump and injector washers.	Rs.600/cost of labour Rs.200.	About Rs.2.5 lakhs	Changing of pistons replacing main and connecting rod bearing, removing timings chain and automatic tension valves replacing guides, fuel filter and including oil changing, fuel pump coupling, water kit and shaft bearings.	Rs.2,500/cost of labour Rs.650/-
2.Gear Box	20,000-25,000	Renewal, spare parts only when necessary.	..	Renewal only when necessary. But at the time of engine major overhaul, parts indicated in column (6) may require renewal.	Bearings synchroniser assembly if fitted oil seals and sliding gears.	Rs.750/cost of labour Rs.100.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3.Rear axle	30,000-40,000	Normal course no spare parts require replacement at the mileage in column(2)	..	Renewal only when necessary.	Changing of crown and pinion bearings replacement oil seals pinion and at the rear wheels.	Rs.700/cost of labour Rs.125.
4.Steering	25,000-30,000	Renewal of King Pin bearings. Tie rod ends and drag link repair kit.	Rs.200/cost of labour Rs.50.	Renewal only when necessary. But parts indicated in column (6) may require renewal.	Changing of King Pins. Tie rod ends replacements, drag link repair kit steering bearings (Upper & Lower) sector shaft renewal and changing oil seats.	Rs.500/cost of labour Rs.120.
5.Fuel injection pump	30,000-40,000	Only cleaning is necessary and changing of washers.	Rs.30/cost of labour Rs.30.	Renewal only when necessary. But it is better to change certain components indicated in column (6) at the time of major overhaul of the engine.	Changing of pump plunger valves and seats control rod diaphragm and pump coupling.	Rs.300/cost of labour Rs.150.

APPENDIX 26-Cont.
 SCHEDULE - III -Cont.
 LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) - Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
.Radiator tor	30,000-40,000	Only cleaning is necessary	only cost of labour Rs.30.	3 to 4 years if necessary.	Radiator assembly.	Rs.500/cost of labour Rs.30.
.Dynamo	10,000-15,000	Replacing of carbon bushes if necessary.	Rs.20/cost of labour Rs.10.	Renewal only when necessary	..	..
.Self starter	10,000-15,000	Normally no parts require replacements.	..	Do.	..	..
.Water pump	10,000-15,000	Water-pump seal and packing require replacements.	Rs.15/cost of labour Rs.10.	Renewal only when kit replacement is necessary. But at time of engine major overhaul changing of repair kit by new one is advisable.	..	Rs.75/cost of labour Rs.35.
0.Master Cylinder	10,000-15,000	New repair kit to be fitted.	Rs.40/cost of labour Rs.25/.	Renewal only when necessary.	..	..
1.Wheel cylinder	10,000-15,000	New kits have to be fitted	Rs.75/cost of labour Rs.25.	Do.	..	..

APPENDIX 26-Cont.

Schedule- III - Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLES FOR HEAVY VEHICLES (DIESEL DRIVEN)-Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (Major components)	Probale amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probale amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12. Clutch	10,000-15,000	No parts require replacements. Only adjustment is required.	..	3 to 4 years, but at the time of major overhaul certain parts indicated in column (6) may require renewal.	Clutch disc, release bearings pressure plate repair kit.	Rs. 400/cost of labour Rs. 75.
13. Front axle	15,000-20,000	No parts require replacement.	..	Renewal only when necessary.	..	..
14. Propeller shaft	15,000-20,000	Do.	..	Renewal only when necessary. But it is better to change certain parts. at the time of major overhaul of the engine.	Pinion yoke sliding coupling and U. J. cross and bearings.	Rs. 400/cost of labour Rs. 75.
15. Fuel injector	15,000-20,000	Only washer seatings require replacements.	Rs. 10/ cost of labour Rs. 5	Renewal only when necessary. But it is better to change certain parts at the time of major overhaul of the engine.	..	Rs. 400/cost of labour Rs. 175.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
16. Battery	One year	Replacing a new one.	12 volts Rs. 320. 24 volts Rs.580.	Renewal only when necessary.	..	..
17. Brake Linings	10,000-20,000	Only adjustment is necessary	..	Do.	..	..
18. Spring Assembly	Depends on the load and road conditions	..	..	It is better to recamber all the four springs and refit.	Changing shackle pins and bushes.	Rs.100/cost of labour Rs.75
19. Exhauster	30,000-40,000	Only cleaning is necessary	..	Renewal only when necessary	..	..
20. Serve unit	Depends upon the usage of brake.	..	..	It is better to overhaul at the time of engine overhaul.	Repair kit requires renewal	Rs.150/cost of labour Rs.75.
21. Shock absorbers.	Depends on load and road conditions.	..	..	It is better to change at every 40,000 miles.	All the 4 shock absorbers.	Rs.450/cost of labour Rs.25.

Cost of spare parts and labour are subject to vary, not exceeding 10 percent to 15 percent due to fluctuations in the market over and above the rates indicated in the column.

APPENDIX 26-Cont.
SCHEDULE - III -Cont.

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LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS, ETC.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles.	Remarks
(1)	(2)	(3) Rs. 240	(4)
Battery	12 - 18 months	240	Exclusive of the original battery.
Tyres	25-30 thousand miles run including retreading.	1,200	Exclusive of the original tyres.
Monthly servicing	Servicing should be done at every 1,000 miles including charge of engine oils. Renewal of gear and differential oils at every 5,000 miles.	1,000	Rs.20 per month or Rs.1,000 for a period of four years or 60,000 miles.
Minor repairs:-			
(a) Spark plugs, condenser, distributor points and oil filter element.	8-10 thousand miles run	300	..
(b) A.C.Pump, repair kit, bell crank pin and bearing, radiator rubber hoses, fan belt, dynamo starter, motor, carbon bushes, headlamp, tail lamp, bulbs, sealbeam units and oil seals.	10-25 thousand miles run	1,200	..

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APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS, ETC. -Cont.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles. (3) Rs.	Remarks
(1)	(2)	(3)	(4)
(c) Ignition leads, distributor cap, ignition coil, Tie rod ends, steering knuckle pin and bearings, dragling repair kit, steering sector shaft bushes brake linings, brake rubber hoses master cylinder washers, wheel cylinder wsashers, clutch disc with facings fly wheel ring, clutch release bearings, roadsapings, shackle pins and bushes including recambering of road springs, shock absorber, rubber bushes, propeller shaft cross and bearings, electrical wirings, armature rewinding of starter dyanamo and petrol flexible pipes.	10-25 thousand miles run.	1,500	
(d) Engine, piston rings, valves, gaskets, etc.	25-40 thousand miles run	400	Engine will be needing top overhauling normally at this mileage.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS,ETC. -Cont.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles.	Remarks
(1)	(2)	(3) Rs.	(4)
(e) Major overhauling of engine, clutch gearbox, differential, wheel bearings, replacement of radiator, electrical wirings recambering of road springs, renewal of upholstery materials and paintings of the vehicle.	40-60 thousand miles run	2,500	Upholstery materials and painting should be renewed once in two years.
	Total	----- 8,340 or 8,000 -----	

APPENDIX 26-Cont.

SCHEDULE IV

(See Rule 24)

ANNUAL STATEMENT DUE TO THE ACCOUNTANT-GENERAL WITH COPY TO GOVERNMENT IN THE ADMINISTRATIVE DEPARTMENT
NOT LATER THAN 31st MAY EACH YEAR.

Particulars of motor vehicles in the Department as on 1st April 19 .

Serial number and registration number of the vehicle.	Make of the vehicle and horse-power.	seating capacity or laden weight.	Date of purchase.	Price paid.	Mileage done during the year..
1	2	3	4	5	6
Total mileage done by the vehicle since purchase.	Expenditure on its repairs and spare parts during the year.	Total expenditure repairs and spare parts since purchase.	If replaced during the year, sale price.		Remarks
7	8	9	10		11

APPENDIX 27.

[See Chapter XIV Article 328 - B].

RULES FOR THE PLYING OF TAMIL NADU MEDICAL SERVICE AMBULANCES.

I. *Short title.*--Extent and commencement.

(a) These rules may be called the Tamil Nadu Medical Service Ambulance Rules, 1968.

(b) They extend to the whole of Tamil Nadu State.

(c) They shall come into force with immediate effect.

2. *Definitions.*--In these rules, unless there is anything repugnant in the subject or context--

(a) "Accident cases" means a case involving injury to a person in a public place or within or upon a private or business premises, which requires removal of the said person to any hospital in an ambulance.

(b) "Ambulance" means the ambulance maintained by the Tamil Nadu Medical Department.

(c) "District" means a Revenue District.

(d) "Government Hospital" will include all hospitals, teaching institutions and dispensaries maintained by the Government of Tamil Nadu.

(e) "Infectious diseases" shall mean and include the following diseases, namely:-

1. Acute influential pneumonia.
2. Anthrox
3. Cerebrospinal fever.
4. Chicken pox
5. Cholera.
6. Diphtheria.

APPENDIX 27 Cont.

7. Enteric fever.
8. Erysipelas.
9. Leprosy.
10. Measles.
11. Plague.
12. Rabies.
13. Relapsing fever.
14. Scarlet fever.
15. Tetanus.
16. Typhus.
17. Small pox.

(f) "Madras City Limits" means the area covered by the Corporation of Madras.

(g) "Municipal or Panchayat Limits" means the area covered by the respective Municipality or Panchayat concerned.

(h) "Patient" means a person suffering from any disease or infirmity or under medical treatment or requiring treatment in the hospital but will not include persons suffering from infectious diseases.

(i) "Period of engagement" shall mean the period reckoned from the time ambulance leaves the Government Hospital or any other place in response to the request of the caller till the patient is discharged and the ambulance is released at its destination by the Medical Officer where the destination is a hospital and by the party concerned in other cases.

(j) "Removal cases" means all the cases other than accidents where patients require removal to a hospital but shall not include patients suffering from infectious diseases.

(k) "Medical Officer" shall mean an officer of Medical Department not below the rank of a "Civil Assistant Surgeon" attached to hospital.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 27 *Cont.*

3. *Maintenance of ambulance.*-- One or more ambulance shall be maintained in a Government Hospital to which such ambulances are sanctioned by the Government of Tamil Nadu.

4. *Area to be covered by ambulance.*--Each ambulance shall ordinarily cover an area upto the next Municipal Town within the district or outside where an ambulance of the Medical Department is available provided that:--

(i) In special cases, the same ambulance may be permitted to take patient to the Government Hospital at the District Head-quarters for specialised treatment on the written advice of the medical officer incharge of the hospital from which the patient is to be removed to the hospital at the District Headquarters.

(ii) In special cases where the condition of a patient is such that transshipment enroute will endanger his/her life the patient may be conveyed to any destination within the State in the same ambulance on the written advice to that effect by a Medical Officer not below the rank of a Civil Assistant Surgeon.

5. *Number of passengers to be carried in an ambulance.*-- (a) Ordinarily only one person shall be permitted to accompany a patient. In exceptional cases, when a patient is seriously ill, two persons may accompany the patient.

(b) The total number of persons, i.e., the patients and the passengers accompanying the patients carried in an ambulance at any one time shall, on no account, exceed five including the ambulance driver and the ambulance attendant.

6. *Speed limit.*--An ambulance shall not be driven except while attending to serious accidents, at a speed exceeding 32 kilometres per hour.

APPENDIX-27-Cont.

7. *Use of Ambulance.*-(a). Ambulance maintained by the Medical Department are primarily intended for transporting sick patients to and from the Government Hospitals and also for use at emergencies where their services are required. When not so engaged, the ambulance will be garaged.

(b) An ambulance may also be used for the purposes specified in Schedule I enclosed herewith subject to its being made available in the event of emergency requiring its use.

8. *Prohibition against use of ambulance in certain cases.*--An ambulance shall not be used for carrying dead bodies or patients suffering from infectious diseases.

Notwithstanding the above, where a patient dies while being conveyed in an ambulance, the body shall be taken to the destination or back to the place of engagement as desired by the party hiring the ambulance.

In the case of the kind referred to above and in the event of an infectious case being inadvertently carried, the ambulance shall be disinfected under the direction of the Superintendent of the Government Hospital before it is allowed to be used again.

9. *Nature of disease of the patient to be intimated.*--In all removal cases, a certificate in Form 'A' attached herewith as to the nature of the disease from which the patient is suffering shall be obtained from the Medical Practitioner attending on the patient or from the Medical Officer of the hospital to which the patient is removed.

10. *Requisition of ambulance to transport patients to bigger hospitals for special treatment.*--Where a local Government Hospital applies for an ambulance to convey a patient to one of the bigger hospitals or special clinics for special treatment, the requisitioning authority

APPENDIX 27 Cont.

shall produce a certificate in form "B" (attached herewith) from the hospital or clinic to which the patient is to be removed, to the effect that the hospital or clinic concerned is prepared to admit the patient for the treatment proposed.

11. Charges for the use of ambulance.--

(i) Conveyance charges for non-paying cases (poorer sections) for the use of ambulance vans:--

(a) At a flat rate of Rs.9/- (Rupees nine only) within the city limits served by the ambulance van attached to the Government Medical Institutions in the City.

(b) At a flat rate of Rs.6/- (Rupees six only) within the Municipal limits of Panchayat areas served by ambulance vans attached to the Government hospitals in the town concerned.

(c) At a flat rate of Rs.12/- (Rupees twelve only) beyond the Municipal limits of Panchayat areas but within a radius of 10 kms.

(d) At 90 paise per K.M. or fraction thereof subject to a minimum of Rs.12/- (Rupees twelve only) outside the City limits and Municipal limits or Panchayat areas not served by ambulance van, the van being sent from the nearest hospital where one is available and the distance from and to the station being taken into account in calculating the charges.

(ii) Conveyance charge for paying cases for the use of ambulance:-

A flat rate of Rs.2.80/- (Rupees two and paise eighty only) per kilometre irrespective of the distance within or outside Municipal limits, Panchayat areas and Madras City.

APPENDIX 27 Cont.

(iii) Waiting charges: If the total waiting period of the ambulance at any place or places during the period of engagement exceeds half an hour, waiting charges shall be levied for the period in excess of the period of half an hour at the rate of rupee one for the every subsequent one hour of waiting or part thereof.

If more than one patient is removed in the ambulance, charges as calculated above shall be collected for each patient, provided that in the case of an engagement by a Government hospital, a maximum of three (3) patients may be carried at a time in one ambulance for which charges shall be collected as for a single patient.

12. *Collection of charges.*--(a) In all removal cases, the approximate hire charges shall be collected in advance from the patient or others responsible for calling ambulance and final adjustment made after assessing the actual charges.

Provided that the Senior Medical Officer/Resident Medical Officer of the Government hospital, may at his discretion and on his personal liability dispense with the collection of charges in advance -

(i) in really indigent cases on production of indigency certificate; and

(ii) in exceptional cases where insistence of an advance would result in delay and aggravate the condition of the patient.

He shall, however, be held personally responsible for ensuring the prompt collection of charges.

(b) In the cases of use of an ambulance for removal of members of families of personnel working in Government hospitals, charges may be recovered from the concerned at the time of disbursement of their pay.

APPENDIX 27 Cont.

(c) When once an ambulance has turned up, eventhough the call is subsequently cancelled on the plea that the services of the ambulance are not required, the charges due for the call shall be collected, and if collected in advance, shall not be refunded. If however, the request for cancellation is received before the ambulance leaves the hospital to which the ambulance is attached, no fee will be charged for the call.

Exception.--In cases where it is not possible to locate the caller after the ambulance has turned up to the place of call where the patient has already been removed, the ambulance shall return to its station. A note explaining why the service could not be rendered and charges could not be collected shall be made in the ambulance report book by the Resident Medical Officer of the Government hospitals.

13. *Persons authorised to receive hire charges and grant receipt.*--The hire charges will be collected by driver and handed over to the cashier on the same day. Receipt may be issued in T.N.T.C.102 and cash remitted into the treasury along with other collections as per rules under the head of account "0210.Medical and Public Health-01-800-AG.03.Recovery of charges for use of Government vehicles."

The ambulance case book shall be maintained by the accountant/cashier or clerk.

14. *Waiver of collection of advance and remission of hire charges.*--In really indigent cases certified as such in Form "D" (attached herewith) by any of the village munsiff the head of the institution shall have the power to dispense with the collection of the hire charges in advance and to waive the charges either wholly or in part.

In all such cases the application for remission shall be dealt with by the head of the institution:

APPENDIX 27 *Cont.*

Provided that in exceptional circumstances, where indigent cases have to be removed to hospital quickly and where it is not practicable to obtain the certificate of indigency from the village munsiff, the head of the institution may remove the patient to the hospital, waive the charges and record the fact in the Ambulance Log Book furnishing the reason therefor.

15. *When services may be rendered free.*--The ambulance may be used for the transport of any member of the non-gazetted staff of the hospital to another hospital--

(1) That the medical officer in-charge of the hospital certificate that he is too ill to walk and the certificate is filled with the relevant records.

(2) That the ambulance is made available in the event of any emergency requiring its use.

16. *Maintenance of books, records, etc.*--The following record and register shall be maintained in each hospital in respect of each ambulance:--

1. Log book I and II.
2. Case book.
3. Cash receipt book.

17. *Authority competent to refuse to send an ambulance.*--The head of the institution shall have the discretion to refuse to send an ambulance in cases of petty accidents.

18. *Acceptance of perquisites, gratuities, etc., prohibited.*--No gratuity or perquisite may be accepted by the personnel in-charge of the ambulance or attached to the hospital concerned for the services rendered.

APPENDIX 27 Cont.

19. *Supplemental provision.*--Whereever specific provision has not been made in these rules, the general provision contained in Appendix 26 will also apply.

SCHEDULE I.

[Referred to in rule 7 (b).]

Purpose for which ambulance can be used.--(1) To bring surgeons, physicians and other specialists of the hospital and assistant surgeons from their residences to attend emergent cases and for performing emergency operations at night, provided that they do not have their own cars or unable to use their conveyance owing to repairs or non-availability of their chauffeurs during the night times.

(2) To bring such other hospital staff like radiographers, etc., required for emergency attendance during nights.

(3) Nurses who have to go outside the hospital in uniforms to attend special lectures, etc., may be permitted to use the van for purposes of their journey provided that such occasions are infrequent and that there is always one ambulance van at the hospital ready for its legitimate work.

(4) The ambulance van may also be utilised for bringing to the hospital, medical stores, stationery articles, furnitures, provision stores and other miscellaneous articles and for remitting into or drawing from the bank amounts of Rs.2,000 and above provided that the van is not required at that time for any other purpose for which it is intended.

(5) For drawing or remitting large amount of money from the bank/treasury or to the bank/treasury by a member of the staff of the hospital.

APPENDIX-27--Cont.

(6) For transport of medical personnel to afford medical relief to affected persons in case of floods, fire, cyclone, etc.

(7) To transport T.B. patients requiring admission at T.B. Sanatorium situated within the district by transfer from Government hospital. Such patients may be transported on the order of the District Medical Officer/Assistant District Medical Officer/District Tuberculosis Officer of the district or Superintendent or Resident Medical Officer of the hospital.

(8) To transport Post Operative Salpingectomy cases from the hospital to their residences free of cost provided their houses are within the limits of the municipality or panchayat in which the hospital is situated and the ambulance is attached to the hospital.

(9) For transporting from and to hospitals in Madras City of mothers willing to undergo sterilisation operation subject to the same condition laid down in G.O.Ms.No.2915, Health, dated 25th September 1959 in respect of M.F.S. Ambulance.

(10) For transporting patients from private hospitals and nursing homes to their residences or to other Government Medical Institutions and vice versa subject to the condition that hire charges shall be recovered from the patient at rate prescribed in rule 11.

(11) To bring blood from other hospitals to meet the demand.

FORM 'A'

(Rule 9)

1. Date
2. Name and address of the patient.

APPENDIX-27--Cont.

FORM 'A'

3. Sex.
4. Age.
5. Nature of disease.

Certified that the disease from which the patient described above is suffering from is infectious/non-infectious.

Medical Practitioner/Medical Officer.

FORM 'B'

(Rule 10).

1. Name and address of the patient.
2. Sex.
3. Age.
4. Nature of disease.

This hospital is prepared to admit the patient described above for special treatment.

Date:

Name of the hospital:

Medical Officer-in-charge.

APPENDIX 27 Cont.

FORM 'C'

(Rules 13 and 16)

CASH RECEIPT BOOK - MEDICAL DEPARTMENT.
Ambulance Service.

Original to be handed over to hire
 No..... Duplicate to be.....
 Cash..... Call No.....
 retained Date.....
 Name of Section..... Ambulance
 Registration No.....

Received from.....
 Rs.....P.....only on account of fees for the
 transport of Thiru/Tmt/Selvi
 from to.....
 a distance of..... kilometre as
 determined by the speedometer of the ambulance.

Rs. P.

Signature of the Medical Officer.

Lay Secretary and Treasurer.

FORM 'D'

(Rule 14.)

This is to certify that Thiru/Tmt/Selvi
 son/wife/daughter
 of..... living.....
 is very poor to pay the ambulance hire charges as
 his/her income does not exceed Rs.....

Signature.

APPENDIX 28.

RULES GOVERNING THE SANCTION OF FESTIVAL
ADVANCE TO THE STATE GOVERNMENT SERVANTS.

Annexure I.

Rules for the Drawal of Festival Advance.

1. Advance is admissible to State Government servants in an establishment for any one of the following festivals during a calendar year:-

1. Deepavali.
2. Pongal.
3. Onam.
4. Ramzan.
5. Meeladi Nabi.
6. Bakrid.
7. Easter.
8. Christmas.

2. All Government Servants irrespective of their religion can be granted festival advance for any one of the listed festivals according to their choice.

3. No member of any establishment should be granted more than one such advance in one calendar year.

4. The advance is admissible to those on duty or on leave on average pay, earned leave on full pay or on unearned leave on full pay on medical certificate at the time the advance is drawn.

APPENDIX 28- Cont.

5. All classes of Government servants without any ceiling on pay limit are eligible for the Festival Advance.

6. The amount of festival advance should be restricted to two months' basic pay in the revised scale or Rs.750 whichever is less. Government servants for whom fixation of pay in the revised scale has not been completed may draw an advance equivalent to two months' basic pay in the scale which was in force before 1.4.1978 whichever is more advantageous to them subject to the overall maximum limit of Rs.750. Government servants for whom no revised scale has been sanctioned so far will continue to be eligible for an advance equal to two months' basic pay in their existing scale or Rs.750 whichever is less.

While calculating the two months' basic pay in the revised scale, fraction of a rupee will be rounded off to the next higher rupee.

The full time contingent staff who are paid at market rates plus allowances shall be granted a festival advance of Rs.200 (Rupees two hundred only).

Note: Festival advance may be granted to all Government servants without any ceiling of pay limit. This will not, however, apply to the officers of the All India Service.

Drawal and Disbursement.

7. The advance should be drawn and disbursed before the festival. The advance may be sanctioned and drawn within a month immediately preceding the festival. If the festival falls in the month of April, the advance may be drawn within two months immediately preceding the festival and not later than the last day of February.

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APPENDIX 28-Cont.

8. Subject to the conditions prescribed in sub-para 2 of Article 227 (4) (b) of Tamil Nadu Financial Code, Volume I as introduced in G.O.Ms.No.41, Finance, dated 9th January 1970, the advance should be recovered compulsorily by deduction from the salaries of Government servants in not more than ten equal monthly instalments, the first instalment of recovery commencing from the pay next drawn. The term 'pay next drawn' means the pay drawn after the date on which the festival falls. The date on which the festival falls is the criterion and not the date on which the advance is drawn for the purpose of recovery of advance. In case, the festival falls on or after the 16th of the month, the first instalment of recovery shall, however, commence from the pay of the month following the month of the festival.

9. In the case of persons who have drawn festival advance but are subsequently placed under suspension, recovery should continue to be effected from the monthly subsistence allowance. Fresh festival advance should not be granted to a Government servant under suspension. Application for festival advance from Government servants under suspension should be rejected as a rule.

10. The amount of each instalment should be rounded off to the nearest rupee, any balance being recovered in the last instalment.

11. The recoveries should be watched by the Head of Office through a special register.

12. A further advance should not be given to a Government servant when the recovery of any portion of a previous festival advance is outstanding against him.

13. The advance should not be paid to temporary staff/workers in industrial establishment, etc. who are not likely to continue in service for a period of one year beyond the month in which the advance is paid.

APPENDIX 28-Cont.

14. The concession may be extended to Government servants employed under emergency provisions also, provided that the emergency candidates have put in at least one year of service on the date of drawal of the festival advance, and provided further that they are not likely to be ousted within the period of one year beyond the month in which the advance is made and that before advances are sanctioned to them, sureties from permanent Government servants or any other form of security considered adequate by the sanctioning authority is obtained. The authorities competent to sanction these advances may at their discretion dispense with this requirement in the case of temporary staff, workers in industrial establishment, etc., who have completed three years of continuous service and are likely to continue in service till the adjustment of the advance.

(a) Before the advances are sanctioned to acting last grade Government servants who have put in less than 5 years of service, sureties from permanent Government servants or any other form of security considered adequate by the sanctioning authority should be obtained as in the case of Government servants employed under emergency provisions.

(b) The form of surety to be obtained from a permanent Government servant before sanctioning festival advance to a purely temporary Government servant or a Government servant employed under the emergency provision in accordance with the orders in G.O.Ms.No.1675, Finance, dated 24th October 1956 is appended in Annexure II to this appendix. The above bond is exempt from stamp duty.

Sanctioning Authority

15. The head of an office or the Gazetted Government servant to whom the head of office has delegated the power of drawing establishment pay bill will be the sanctioning authority. (In the

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case of non-Gazetted Government servants who are empowered to draw bills on treasuries and draw pay of self or establishment, their immediate gazetted superior will be the sanctioning authority for the drawal of the festival advance).

Accounting Procedure.

16. All drawing officers should furnish to Accountant-General, Tamil Nadu, with every bill in which festival advance is claimed, a certificate in the following form :

"Certified that no previous festival advance is outstanding in respect of the individual for whom the advance is now drawn".

All Treasury Officers and the Pay and Accounts Officers, Madras should insist on such a certificate accompanying the bill before it is passed.

17. The procedure outlined in G.O.Ms.No.1145, Finance, dated 17th September 1962 to the extent subsequently modified in Government Memorandum No.155557/EA/63-1, dated 10th June 1963 and Memo.No.4862, Finance, EA/dated 10th February 1965 should be followed. The latest instructions as such in this regard are appended in Annexure III to this appendix. The additional details to be furnished in this regard are appended in Annexure IV to this appendix.

18. The expenditure is debitable to the concerned functional head under the detailed head "49 Festival Advance".

19. The employees of local bodies may be granted the advance at the option of local bodies if the financial position of the local bodies concerned will admit this course.

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ANNEXURE II.

Form of Personl Security Bond to be executed by an officiating or temporary Government Servant drawing an advance for festival Vide Rule 14 (b) in Annexure-I.

KNOWN ALL MEN BY THESE PRESENTS THAT weof..... and of are held and firmly bound unto the Government of Tamil Nadu in the sum of Rupees to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payments to be well and truly to be made we bind ourselves and each of us and each of our heirs, executors, administrators and legal representatives firmly by these presents.

Whereas the above bounden who at present holds the office of has applied to the Government for the grant to him of an advance of Rupees.....being the festival advance.

AND WHEREAS THE Government have agreed to sanction such advance upon the said..... and the above bounden as his surety entering into a bond in the above mentioned sum of Rupees with such condition as is hereunder written for the due and punctual repayment by the said of the several instalments of the advance as and when they fall due and for the observance and performance by the saidof the several conditions and covenants laid down in the Tamil Nadu Financial Code or any modification thereof relative to the above said advance. Now the above written bond is conditioned to be void in either of the cases following:-

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ANNEXURE II.-Cont.

(1) If the said of his heirs, executors, administrators or legal representatives shall from time to time and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall from time to time become due and owing to the Government from the said in respect of the advance above mentioned as and when such sum or sums of money shall respectively become due and payable.

(2) If the said shall at any time or times hereafter made default in payment of any such sum or sums of money as aforesaid and the said.....or his heirs, executors, administrators or legal representatives shall within the space of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government well and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.

Signed, sealed and delivered by the
said in the presence of.

Signed, sealed and delivered by the
said (surety) in the presence of.

ANNEXURE III.

General Instructions relating to the maintenance of accounts of festival advances.

Vide Rule 17 of annexure I:-

The drawing officers should maintain a register in a suitable form (Specimen form 'A') to watch the recoveries on account of the advances. Columns (1) to (3) should be filled as soon as the bill is drawn for payment of festival advance, or the last pay certificate indicating the balance of

APPENDIX 28-Cont.

ANNEXURE III-Cont.

the advance is received from another office/dispersing officer. The recoveries as and when made from the pay bills should be noted in columns (5) to (16). In case, the recoveries are made in cash and deposited into the treasury, a suitable indication should be given in the remarks column to facilitate reconciliation. Similarly the reasons for the non-recovery of any amount which should have been normally recovered should be indicated briefly in the remarks column, e.g., "pay not drawn," "transferred to", etc.

2. In support of the deduction, the drawing officer should attach to the pay bill concerned a schedule of recoveries (Form 'B'). This schedule shall be prepared in two parts as indicated therein.

3. When a Government servant is transferred to another office the amount of the advance paid, the treasury voucher number and date of payment the number of instalments recovered to date and designation of the drawing and dispersing officer should be mentioned in the last pay certificate.

(a) In as much as the individual accounts are not being maintained by the Accountant-General in respect of festival advance from 1st October 1962 onwards, cases where excess recoveries have been made need not be sent to the Accountant-General for authorising the refund; In such cases, the officer empowered to draw and disburse pay and allowances of the Government servant may arrange to draw the amount in Tamil Nadu Treasury Code Form 40 after satisfying himself as to the correctness of the excess recovery made inadvertently from the pay bill of the individual.

4. Under the simplified procedure, the detailed accounts to watch the recovery of festival advances to Government servants are maintained by the drawing officers and the Accountant-General

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APPENDIX 28-Cont.

ANNEXURE III-Cont.

maintains only lumpsum broad sheet drawing officer-wise. For the purpose of effective reconciliation of the balance as per the Registers of the Drawing Officers with those of Accountant-General, the Drawing Officers should furnish statements sub-accountwise in respect of each major head operated by them to the Accountant-General, before the 15th of every month in respect of the transactions of the previous month in the form shown in Annexure IV after reconciling with the treasury figures.

5. A statement showing the details of transactions of the debits for the fresh advances and the credits for the recoveries of the festival advance should be furnished to the Accountant-General by each drawing officer of a department at the end of 31st March every year. The form of statement prescribed should be similar to the monthly statement as shown in Annexure IV. The additional details to be furnished in this regard are appended in Annexure V to this appendix. These statements should be furnished to the Accountant-General on the 15th of June, every year. This should be adhered to strictly.

6. The drawing officers concerned should arrange to produce the relevant documents relating to festival advances to the inspecting staff of the Accountant-General's Office at the time of local audit.

7. The payments on account of festival advances will be accounted for under the functional head under the detailed head "49. Festival Advance". The drawing officers should classify the bills accordingly.

8. In respect of advance granted after 1st October 1962, the Treasury Officers should prepare a single line statement in the form given in Annexure VI classifying the Schedule in Form B attached to the pay bills drawing-officer wise.

APPENDIX 28-Cont.

ANNEXURE III-Cont.

This statement should show the total of debits and credits (including cash recoveries) in respect of each drawing officer, with voucherwise particulars. The total of drawing-officer-wise payments and recoveries should be agreed with the total debit and credit appearing under "Festival Advance" in the sub-account. One copy of the statement should be stitched as "fly leaf" at the appropriate place in the respective sub-account, while the other copy should be sent to the Accountant-General separately along with the statements relating to other sub-accounts on or before the 15th of the succeeding month, by registered post.

It is of prime importance that the debit and credit figures appearing in the monthly statement furnished by the drawing officer agree with the corresponding figures in the Single Line Statements compiled by the treasuries. In order to enable the drawing officers to verify the treasury figures, the Treasury Officers should prepare the Single Line Statements, grouping the drawing officers sub-treasury wise and enclose relevant extracts of the same to the Sub-Treasury Officers concerned, so that the drawing officers under the payment control of sub-treasury will have no difficulty in reconciling the departmental figures with those of the treasuries. The form in which the Single Line Statement is to be prepared is indicated in Annexure VI.

9. The revised procedure will take effect from 1st November, 1962. But in respect of the advance granted to persons before that date, the schedule showing the details of recoveries from each Government servant should continue to be sent to the Accountant-General as heretofore till the entire advance is recovered.

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ANNEXURE III -Cont.

Form A.

*Register of festival advances and recoveries
made therefor for the year 19*

Serial Number and name of the Government Servant.	Number and date of the voucher in which the advance was drawn or the designation of the drawing officer if the advance was drawn by some other office
--	--

(1)

(2)

Amount of
advance.Outstanding
balance as on 1st April,
if any,

(3)

(4)

Recoveries made during the month of

April amount voucher number.	May amount voucher number.	June amount voucher number.	July amount voucher number.	August amount voucher number.
---------------------------------------	-------------------------------------	--------------------------------------	--------------------------------------	--

(5)

(6)

(7)

(8)

(9)

September amount voucher number.	October amount voucher number.	November amount voucher number.	December amount voucher number.	January amount voucher number.
---	---	--	--	---

(10)

(11)

(12)

(13)

(14)

February amount voucher number.	March amount voucher number.	Total recoveries during the year.	Balance on 31st March.	Remarks.
--	---------------------------------------	--	---------------------------	----------

(15)

(16)

(17)

(18)

(19)

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ANNEXURE III-Cont.

Form B.

Schedule of recoveries of festival advance for the
month of 19 .

Major Head of Accounts in which
the pay and allowances of
incumbents are adjusted.

Serial number and
date of the treasury
in which the advance
has been drawn.

Designation of the
drawing officer by whom
advance was drawn.

(1)

(2)

Amount of
advance.

Amount
recovered.

Remarks.

(3)

(4)

(5)

Part A.--Recoveries in respect of advance
drawn and disbursed by the drawing officer who
makes the recoveries.

Part B.---Recoveries in respect of advances
drawn and paid by other drawing officers.

Part C.--Particulars of Government Servants
in whose case recoveries were made in the previous
monthly bills but who have been subsequently
transferred to other office.

Total of Parts A and B.

Certificate.

Certified that the total of recoveries
shown in column (4) above agree with the amount
actually recovered and shown in the body of the
bill.

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APPENDIX 28-Cont.

ANNEXURE III-Cont.

2. Certified that the recoveries effected have been duly posted in the Register of advances (Form A).

Signature of the Drawing Officer.

NOTES: (1) The total of column (4) (Parts A and B together) with the total deduction shown in the bill on account of the particular advance.

(2) A separate schedule should be prepared for each bill.

(3) In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against Part B.

ANNEXURE IV.

Monthly abstract to be furnished by the Drawing Officer to the Accountant-General.

Name of the Officer. Sub-Account number and Major Head of account to which the pay of the establishment is debited.

(1)

(2)

Rs.

1. Opening Balance ..
2. Advance drawn in this office during the month.
3. Outstanding advances transferred from other offices during the month.

APPENDIX 28-Cont.

ANNEXURE IV -Cont.

Office of the a.

Do. b.

Do. c.

4. Outstanding advances transferred to other offices during the month.

Office of the d.

Do. e.

Do. f.

5. Total of columns (1)+
(2) + (3) --[Column (4)]
-

6. Recoveries effected from the bills cashed during the month including cash remittances.

7. Closing balance
[Columns (5)--(6).]

Drawing Officer.

Instructions.

In cases of recoveries effected from a Gazetted Officer in respect of an advance drawn while holding a Non-Gazetted post, the recovery should be included in the monthly statement pertaining to Non-Gazetted establishment where he has joined as a Gazetted Officer. The outstanding amount of festival advance should be included in

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APPENDIX 28-Cont.

Column (3) as receipt in the office in which he has joined as a Gazetted Officer. The balance should be noted in column (4) of the monthly statement of the office in which he had last worked as Non-Gazetted official.

2. In case of those official on deputation with Government of India, Public bodies, etc., the recovery should be watched by the officer under whom he was last working before deputation to Government of India or foreign service eventhough Last Pay Certificate is issued in such cases.

3. The figures in columns (2) and (6) should be reconciled with the treasury figures before the statement is sent to the Accountant-General and a certificate of reconciliation recorded in the statement.

4. A separate statement should be prepared for each sub-head of account operated by the Drawing Officer.

5. On receipt of a Last Pay Certificate the outstanding amount of festival advance should be noted in the Festival Advance Register as well as in the statement in the same month itself, eventhough the claim is not preferred in the same month.

6. An extract of columns (3) and (4) should be communicated to the drawing officers concerned to enable them to link up the amount transferred.

7. In respect of transfers shown in columns (3) and (4), the head of account shall be indicated clearly if the transfers are made outside the parent department.

8. In the case of a drawing officer drawing funds from more than one treasury, monthly statements should be furnished separately for each district.

APPENDIX 28-Cont.

ANNEXURE V.

Annual Statement to be furnished to the Accountant-General by the Drawing Officers.

The same form as in the case of the monthly statements may be adopted. But monthwise details should be furnished in respect of the figures in columns (2), (3), (4) and (6).

ANNEXURE VI.

Single Line statement of festival advance to be sent to the Accountant-General by Treasury Officer/Pay and Accounts Officers.

DEBIT/CREDIT.

Name of the Treasury Sub-Account No.....
Month.....

Drawing Officer	Voucher Number	Account	Drawing Officer- wise total	Name of the Sub-treasury.
(1)	(2)	(3)	(4)	(5)

1.

2.

3.

4.

So on

Total for the month for cash
sub-account.

Treasury Officer.

APPENDIX 28-Cont.

Instructions.

1. The drawing officers should be grouped sub-treasurywise and relevant extract of the same sent to the Sub-Treasury Officer concerned to facilitate the drawing officers to reconcile the departmental figures with the treasury figures.
2. In respect of cash remittances and deductions from pension of gratuity bills, full particulars of the drawing officer under whom the individual last worked should be given in the Single Line Statement.
3. Abbreviations should be avoided. Full designation of the drawing officers should be given.
4. The name of the establishment or the Head of the Office, as furnished in the first page of the establishment bill should be noted in the Single Line Statement as drawing officer, instead of the designation of the officer who actually signs the bill.

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APPENDIX 29.

POWERS DELEGATED TO THE DEPARTMENTS OF THE SECRETARIAT.

N.B.--- These are powers that can be exercised by the Departments of the Secretariat in respect of Heads of Departments under their administrative control.

Sl. No. of the expenditure.	Description	Extent of delegation.	Department to which power is delegated.
-----------------------------	-------------	-----------------------	---

(1)

(2)

(3)

(4)

1	Powers to sanction refunds of Revenue (See Appendix 2).	Upto Rs.10,000 in each case subject to overall limit of Rs.2 lakhs for a financial year..	All Departments of Secretariat
---	---	---	--------------------------------

2 Powers to sanction particular items of contingent expenditure (See Appendix 5).--

(i)	Furniture(including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments, office scales and weights and portable traffic umbrellas).	To sanction expenditure on the purchase and repair of furniture up to Rs.10,000 per annum.	Do.
-----	--	--	-----

(ii)	Hire of office furniture,electric fans, heaters, coolers, clocks and call bells.	To sanction expenditure on this item up to an annual limit of Rs.5,000 The limit refers to	Do.
------	--	--	-----

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APPENDIX 29-Cont.

<i>Sl. No. of the</i>	<i>Description of expenditure.</i>	<i>Extent of delegation.</i>	<i>Department to which power is delegated.</i>
(1)	(2)	(3)	(4)
2	<i>Powers to sanction particular items of contingent expenditure (See Appendix 5).-- -Cont.</i>	to the charge for each article or any number of articles hired in the year. This power shall be exercised only under emergent circumstances.	
	(iii) Renting of private lands and buildings--		
	(a) Office accommodation.	Up to Rs.5000/ per mensem whether in the City or mufussal.	All Departments of Secretariat.
	(b) Accommodation for other public purposes.	Do.	Do.
3	<i>Works falling under Parts I and II of Appendix 11.--</i>		
	To accord administrative approval and sanction estimates for expenditure on the construction and repairs of buildings--		

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.		Department to which power is delegated.
(1)	(2)	(3)		(4)
3	Works falling under Part I and II of Appendix 11 -Cont.			
		Non- Residential	Residential	
	(i)Original works..	Rs.2,00,000	Rs.25,000	Do.
	(ii)Petty construction and repairs.	Rs.20,000	Rs.20,000	All Departments of Secretariat.
<p>Note.--The above delegation is subject to advance provision being made in the budget.</p>				
4.	Powers to sanction particular items of miscellaneous expenditure (See Appendix 14)--			
	i)Demurrage/wharfage charges.	Full Powers.		Do.
	ii)Exhibition	Upto Rs.20,000 per annum.		Do.
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--			

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.		
(A) Miscellaneous Loans and Advances--			
(i)	Loans to Kallar Co-operative Societies (Madurai).	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Social Welfare Department.
(ii)	Loans for the acquisition of house sites for communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and labourers given direct to individuals.	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Do.
(iii)	Loans for the acquisition of house sites for communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and labourers given through Co-operative	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.		
	(A) Miscellaneous Loans and Advances--Cont. Societies under the control of the Co-operative Department.		
	(iv) Advances to chank divers.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Forest and Fisheries Department.
B. Advances Repayable.--			
	(i) Special advances-- Advances for settlement of criminal gangs (Industrial and Agricultural Advances) (See Article 252).	Do.	Social Welfare Department.
	(ii) Revenue Advances. (See Article 256)	Do.	Revenue Department.
	(iii) Forest Advances. (See Article 257)	Do.	Forest and Fisheries Department.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
5 Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.			
B. Advances Repayable.-- Cont.			
(iv)(1) Recoveries from fishermen for the mechanised boats supplied on instalment basis wherever necessary due to unforeseen circumstances.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Forest and Fisheries Department.	
(2) Recoveries from fishermen for the nylon net supplied on instalment basis wherever necessary due to unforeseen circumstances.	Do.	Do.	

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--		
	(See Appendix 21).-		
A.	Losses of public moneys included in the cash accounts and stores included in the stock or other accounts-- Cont.		
(i)	Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works.	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(ii)	Irrecoverable value of stationery articles lost or damaged.	Do.	Do.
(iii)	Value of superseded publications.	Do.	Do.
(iv)	Value of live-stock lost or dead.	Do.	Do.
(v)	Irrecoverable value of stores rendered unserviceable by wear and tear.	Do.	Do.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1) (2)	(3)	(4).
6 Powers to write off losses--Cont.		
(See Appendix 21).-		
A. Losses of public moneys included in the cash accounts and stores included in the stock or other accounts-- Cont.		
(vi) Irrecoverable value of furniture, etc., damaged or lost through fraud, negligence or other causes.	To Sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(vii) Irrecoverable value of missing articles etc.,	Do.	Do.
(viii) Losses due to theft, damage or deterioration of stocks.	Do.	Do.
(ix) Losses due to avoidable expenditure such as demurrage, wharfage, etc.	Do.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--Cont.		
	(See Appendix 21).-- Cont.		
B.	Losses on account of non-realisation of sums due the Government--		
(i)	Irrecoverable costs awarded to the Government Servants in Civil Suits or Appeals.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat
(ii)	Irrecoverable costs awarded to Government servants in Civil Suits in which their defence has been sanctioned at public expense.	Do.-	Do.
(iii)	Irrecoverable compensation awarded by courts to Government Servants in which their defence has been sanctioned at public expense.	Do.	Do.
(iv)	Irrecoverable fees and fines.	Do.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--Cont.		
	(See Appendix 21).- Cont.		
B.	Losses on account of non-realisation of sums due the Government-- Cont.		
(v)	Irrecoverable stipends, stipendiary grants, tuition fees, teaching grants, shed grants and education loans.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(vi)	Irrecoverable items of departmental revenues.	Do.	Do.
C.	Losses pertaining to the Civil Supplies Department.		
(i)	Transit Loss	To sanction write off upto Rs.1,00,000 in each case subject to a limit of Rs.10 lakhs per annum.	Food and Co-operation Department of Secretariat.
(ii)	Losses due to dry-age/shrinkage/ spillage/handling.	Do.	Do.
(iii)	Losses due to errors in fixation of prices.	Do.	Do.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
6 Powers to write off losses--			
(See Appendix 21). Cont.			
C. Losses pertaining to the Civil Supplies Department - Cont.			
(iv) Losses due to non-recovery of amounts due to Government.		Do.	Do.
(v) Losses due to damage, theft, deterioration of stocks.		Do.	Do.
(vi) Losses due to avoidable expenditure such as demurrage/wharfage etc.		Do.	Do.
7 Sanction of staff.-	(i) To sanction the continuance of staff temporarily appointed, upto a period of six months after the initial sanction in respect of posts created in the departments under their administrative control other than the Secretariat Departments. Where the initial sanction has been for a specific	All Departments of Secretariat.	

APPENDIX 29-Cont.

Sl. Description of the No. expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
7 Sanction of staff.- Cont.	<p>period of less than one year and for a specified item of work, the orders of continuance should state specifically the total quantum of work to be attended to by the staff at the time of original sanction, the quantum of work actually attended to till the end of the original period of sanction, the reasons for the shortfall and further time required for completing the work.</p>	<p>(ii) To sanction the employment of the staff of the Co-operation Department under Fundamental Rule 127 terms and conditions to attend to the execution of liquidation work relating to the Co-operative institutions in this State where the entire cost on staff is recoverable from the beneficiary institutions.</p>	<p>Co-operation Department.</p>

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Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes.	<p>(Standard courses conducted by recognised Institutions within the country or similar courses organised by the same recognised institutions). (Processed by Personnel and Administrative Reforms (Training) Department.)</p>	<p>To depute upto two officers per department per course by each recognised Institution (mentioned below) in a financial year.</p> <p>Recognised institutions:-</p> <p>1.Lal Bhagadur Shastri National Academy of Administration, Mussorie.</p>
		<p>2.Institute of Secretariat Training and Management, New Delhi.</p>	<p>All Departments of Secretariat.</p> <p>In the case of School Education, Collegiate Education, Medical Education, Technical Education, Health Services and Family Welfare, Police, Industries, Agriculture, Co-operation, Public Works, Transport, Animal Husbandry, Veterinary Education, Forest and Fisheries Departments.</p> <p>In the case of other departments the number of officers to be deputed is restricted to one.</p>

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11. Description of the lo. expenditure	Extent of delegation.	Department to which power is delegated.	
1)	(2)	(3)	(4)
(i) Powers to depute officers for the various training programmes- Cont.		<p>3. Indian Institute of Public Administration, New Delhi.</p> <p>4. National Productivity Council.</p> <p>5. Indian Society for Training and Development.</p> <p>6. Institute of Financial Management and Research, Madras.</p> <p>7. National Institute for Training in Industrial Engineering, Bombay.</p> <p>8. Administra- tive Staff College of India, Hyderabad.</p>	

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes- Cont.	9. Indian Institute of Management, Ahmedabad. 10. Indian Institute of Management, Calcutta. 11. All India Management Association, New Delhi. 12. Indian Institute of Management, Bangalore.	
	(ii) Courses organised by Government of India under plan schemes (processed by Personnel and Administrative Reforms (Training Department.)	All cases	All Departments of Secretariat. Concurrence of Finance Department is not necessary.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes- Cont.	(iii)Specialised courses such as for Medical Officers, Engineers and other Technical Non-technical officers. (Processed by Departments of Secretariat concerned.)	All Departments of Secretariat Concurrence of Finance is not necessary.
		(iv)New courses not covered in the above groups of adhoc courses organised by the Departments for the benefit of certain class or category of officers (processed by Personnel and Administrative Reforms (Training) Department and other Departments concerned.)	All cases All Departments of Secretariat. Concurrence of finance is necessary.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
8(i) Powers to depute officers for the various training programmes- Cont.	(v) Courses conducted in foreign countries under various scholarship schemes where no financial implication (except pay and allowances and travel costs within India) are involved.	All cases	All Departments of Secretariat. Concurrence of Finance is not necessary. However, Finance should be informed before obtaining orders in circulation if time permits and if not after issue.

APPENDIX-30.

**RULES FOR THE GRANT OF MARRIAGE ADVANCE TO
GOVERNMENT SERVANTS:**

1. *Scope of the Scheme:* Marriage Advance may be sanctioned to all Government servants both Self-Drawing Officers and Non Self-Drawing Officers including Basic Servants for the celebration of the marriage of themselves and their sons and daughters. In the case of marriage of the Government servants themselves, the advance is admissible provided the Government servant's father or mother is not a Government servant or being a Government servant is not eligible for the advance or has not applied for it.

Explanation: "Sons" and "Daughters" include "Step Sons" and "Step Daughters" respectively.

2. *Amount of Advance:* The amount of Marriage Advance will be Rs.3,000/- in the case of marriage of male Government servants and sons of the Government servants and Rs.5,000/- in the case of marriage of female Government servants and daughters of Government servants.

3. *Eligibility:* (a) Permanent Government servants and non-permanent Government servants employed in a regular capacity who are approved probationers at the time of application for the advance will be eligible for the advance. Government servants on leave other than Extraordinary Leave without allowances are eligible to apply for the advance. If Government servant's wife/husband or his/her father or mother is also a Government servant, only one of them will be entitled to the advance for the same marriage in their family. The adopted sons or daughters of the Hindu Government servants are eligible for sanction of marriage advance whereas in the case of Muslim and Indian Christian Government Servants, adopted sons and daughters are not eligible for the grant of marriage advance since the personal laws

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applicable to them do not recognise the principle of "adoption of son or daughter". In the case of marriage of adopted sons/daughters of Hindu employees, documents in support of such adoption or some other recorded proof should be obtained before according sanction.

Note: The Government servants who have completed three years of service in a regular capacity, in a category or post, eventhough their probation has not been declared due to administrative reasons may also be eligible for the sanction of marriage advance provided the appointing authorities furnish a certificate to the effect that the applicant is likely to continue in Government Service till the repayment of loan with interest.

(b) Government Servants whose "carry-home salary" falls below 25 per cent of their total emoluments after recovery of the instalment of this advance, if sanctioned, shall not be eligible for the sanction of the advance.

Note: "carry-home salary" is the money left behind from the gross salary and allowance after making all deductions therefrom in a month. The condition that the "carry-home salary" should not fall below 25% vide Rule 3(b) of the "Rules for grant of Marriage Advance" is to be applied strictly only at the time of sanctioning the marriage advance.

(c) No second or subsequent advance shall be sanctioned to a Government Servant when a previous advance is pending recovery.

(d) Advances for remarriages on the death of one of the parties or after divorce should not be sanctioned. The maximum number of advances sanctioned to the Government servants for the celebration of the marriage of their sons/daughters, etc. should be restricted to two during their entire service period.

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(e) The sanction of the advance shall be subject to the availability of funds and the advance cannot be demanded or claimed as a matter of right.

(f) The male Government servants or the sons of the Government servants, as the case may be, must have completed 21 years of age on the date of application to be eligible for the advance. The female Government servants or the daughters of the Government servants, as the case may be, must have completed 18 years of age on the date of application to be eligible for the advance. The age limits shall apply to all, irrespective of the religion of the Government servants.

(g) There is no objection to the grant of marriage advance in addition to an advance from the General Provident Fund for the same purpose.

(h) The advance for the celebration of the marriage shall be sanctioned only to the fiance or fiancee, if both are State Government servants.

4. *Applications:* (a) Application for the advance shall be made in Form No.I appended to these rules. The application should be made to the sanctioning authority, i.e., Head of the Department, or Secretary to Government or the Collector concerned, as the case may be, through the proper channel. It should be accompanied by an agreement in Form No.II appended to these rules. An advance copy of the application should be sent direct to the sanctioning authority.

(b) No application for an advance shall be entertained before six months of the anticipated date of the marriage.

(c) No application shall be entertained from a Government servant under suspension and no advance shall be sanctioned or disbursed to a Government servant under suspension or against whom

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serious charges are pending which are likely to result in his removal, dismissal or compulsory retirement from Government service.

(d) All pending applications at the close of the financial year irrespective of whether the marriages were conducted or not in the financial year shall be given priority during the next financial year. The sanctioning authority should register all the pending applications at the close of the financial year, duly assigning priority during the next financial year.

5. *Sanctioning Authority:* (a) In respect of Government servants in Madras City, the Heads of Departments and the Secretaries to Government are the sanctioning authorities.

(b) In respect of the Government servants in mufussal, the District Collectors shall be the sanctioning authorities.

Note: In the Districts where there are District Revenue Officers, the District Revenue Officers are empowered to sanction marriage advance to all Government servants irrespective of the Departments to which they belong. In the Districts where there are no District Revenue Officers, the Collectors themselves are empowered to sanction the advance.

6. *Surety:* (a) The advance shall be disbursed only after obtaining a personal security bond in Form No. III appended to these rules duly executed by the borrower and another Government servant either permanent or with not less than ten years of regular service as surety drawing a pay not less than that of the borrower and not retiring before complete repayment of the advance with the interest, guaranteeing the repayment of advance.

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Provided that in respect of the borrower who is a permanent Government servant, furnishing of personal security is not necessary; but any dues towards the advance drawn by him will be recovered from his Death-cum-Retirement Gratuity.

(b) A permanent Government servant shall not stand surety for more than one Government servant.

For the purpose of sanctioning marriage advance, surety should be obtained from a permanent Government servant working in the same department. The surety obtained from a permanent Government servant of another department shall not be accepted.

(c) The application, agreement and the personal security bond will be held in safe custody by the sanctioning authorities.

7. *Interest:-* The interest on marriage advance shall be calculated on the following formula:

$$\text{Interest} = \frac{\text{Amount of Advance} \times \text{Number of instalments}}{500}$$

Where the summary recovery of the marriage advance is ordered by the sanctioning authorities, interest shall be collected at the rate of interest fixed for the General Provident Fund subscriptions.

8. *Procedure of Sanction, Drawal and Disbursement of the Advance:*

(a) The advance shall be disbursed not earlier than two months of the anticipated date of celebration of the marriage for which it is sanctioned.

(b) The advance shall be sanctioned and drawn even after the date of celebration of the marriage provided the applicant has applied for the advance before the date of the marriage and the delay in sanctioning or drawing the advance is due to the reasons beyond the control of the applicant.

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(c) In the case of Self-Drawing Officers whose pay and allowances are regulated by the Accountant-General/Pay and Accounts Officers, a certificate from the Accountant-General/Pay and Accounts Officers, to the effect that this is the first/second Marriage Advance sanctioned, shall be obtained before the sanction is accorded. In the case of Non Self-Drawing Officers, necessary entries shall be made in the Service Registers regarding the sanction of Marriage Advance and in addition a Certificate shall be incorporated in the sanction proceedings and also in the bill to the effect that this is the first/second Marriage Advance sanctioned and the Service Register should be verified before according sanction.

(d) When the application for the advance is found to be in order after scrutiny and necessary enquiry, 75% of the advance shall be sanctioned subject to the availability of funds. The applicant shall be asked to submit an Utilisation Certificate after the marriage is celebrated in Form IV. The Utilisation Certificate should be endorsed by another Government Servant to the effect that he is personally aware that the marriage has been celebrated. The loanee should also certify in the Utilisation Certificate that what is stated by him in the Utilisation Certificate is correct and that if it is found to be wrong at a later date he is aware that he would be liable for criminal prosecution. The balance amount of 25% of the Marriage Advance, if necessary, should thereafter be disbursed to the applicant, when the Utilisation Certificate received is found to be in order.

(e) In case where the applicant had already applied for the advance before the date of the marriage and the delay in sanctioning or drawing the advance is due to reasons beyond the control of the applicant, the authorities competent to sanction the marriage advance may sanction after the marriage the entire amount of the advance to

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

which the applicant is eligible in one lumpsum subject to availability of funds. Before sanctioning the advance the sanctioning authorities shall obtain a certificate from the applicant together with an endorsement from another Government servant as in Form V appended to these Rules.

(f) If a Government servant whose marriage advance application is pending with one sanctioning authority, is transferred to the purview of another sanctioning authority the application should also be transferred to the sanctioning authority to whose jurisdiction the Government servant is transferred and priority should be given in the grant of marriage advance to the applicant taking into account the original date of his/her marriage advance application.

(g) Marriage advance drawn by Government servants and remitted in full with interest, without being utilised for the purpose for which it was sanctioned need not be taken into account for the purpose of the number of times the Government servant is eligible to get marriage advance in his service. The entries regarding the refund of marriage advance without utilisation shall be made in the Service Register as follows against the original entry in red ink.

REFUND OF MARRIAGE ADVANCE (FIRST/SECOND)
IN FULL WITH INTEREST:

1. Amount of advance remitted :
2. Amount of interest remitted :
3. Remitted at :
4. Chalan No. : Date:
5. Reasons for refund :

APPENDIX 30-Cont.

9. *Recovery:* (a) The principal of the loan shall be recoverable in not more than 60 (sixty) equal monthly instalments. The recovery shall be regulated in such a manner that the advance together with the interest thereon is fully recovered from the pay of the Government servant before his retirement. The recoveries shall be in whole rupees which shall be effected from the pay or leave salary bill of Government servant by compulsory deductions, irrespective of the fact whether the Government servant is on duty or on leave.

When the recovery of principal in not more than equal 60 monthly instalments involves fraction of a rupee in the monthly instalments, the last instalment shall be so adjusted that the other instalments are equal and in whole rupees.

(b) The recovery of the monthly instalments of the advance shall commence from the pay bill of the Government servant concerned for the calendar month immediately subsequent to the month in which the marriage has been celebrated or from the pay bill of the third calendar month subsequent to the drawal of the advance whichever is earlier. No extension of time for the commencement of recovery will ordinarily be granted.

(c) The recovery of interest shall commence on completion of the recovery of the principal. If the amount of interest does not considerably exceed the amount of monthly instalment fixed for the recovery of the principal, it shall be recovered in one instalment. Otherwise, it shall be recovered, in amounts not exceeding the monthly instalments fixed for the repayment of the principal.

10. *Procedure in the case of failure to satisfy the rules:* (a) The advance received by a Government servant, if not utilised for the purpose for which it has been sanctioned within three months from the date of drawal, shall be refunded

APPENDIX 30-Cont.

to Government in one lumpsum together with the interest due thereon. No extension of time for utilisation of the advance will ordinarily be granted.

(b) The advance granted to a Government servant shall be subject to summary recovery, if it is subsequently proved that it was not utilised for the purpose for which it was sanctioned.

(c) In cases where Government servants who have drawn the advance die before the repayment is completed, the outstanding balance and the interest due shall be the first charge on the Death-cum-Retirement Gratuity payable to the legal heir or heirs of the borrower as stipulated in the agreement.

(d) If any person is reverted from Government service before the complete repayment of advance taken, he should repay at once in one lumpsum the outstanding amount and interest thereon.

(e) In the case of misuse or non-utilisation of marriage advance the advance shall be recovered from the loanee Government servants in one lumpsum together with the interest. In cases where the Heads of Departments and the Collectors of the Districts are unable to recover the amount in one lumpsum, and have to refer such cases to Government for clarification and orders, such cases should be referred to Government immediately without loss of time and pending receipt of orders from the Government, the recovery of not less than 1/10th of the balance amount together with the interest thereon should be effected from the salary of such Government Servants who have misused the Marriage Advance.

(f) While sanctioning the advance, the sanctioning authorities should exercise greater vigilance to ensure that the Marriage Advance is

APPENDIX 30-Cont.

sanctioned only in genuine cases. The advance should be sanctioned only on production of the Identity Cards issued for obtaining free medical treatment and necessary entries recorded on it whenever an advance is sanctioned. The sanctioning authorities should make discreet enquiries in at least 5% of the cases sanctioned by them and take suitable action where abuse of the concession is established apart from ordering the recovery of the entire amount in lumpsum.

(g) The Government servant should declare on his first appointment whether he is married and how many children he has, with the details of name and age. As and when a change occurs, the original particulars should be updated. A separate file containing the declaration from each one of the employees in an office shall be maintained by the Head of Office. The sanctioning authorities should verify this, while according sanction for the marriage advance.

11. Utilisation Certificate: (a) The Government servant receiving the advance shall produce to the sanctioning authority a certificate of utilisation in Form IV appended to these rules, within one month from the date of celebration of the marriage or within three months from the date of drawal of the advance, whichever is earlier. If the actual expenditure incurred on account of the marriage is less than the advance drawn, the difference should be refunded to Government forthwith.

(b) Extension of time upto a period of one month for utilisation of advance may be granted to the loanee Government servant by the sanctioning authority on the merits of the case. If the advance is not utilised within the extended period of one month, orders of the Government should be obtained if further extension is considered necessary by the sanctioning authority. The sanctioning authorities should decide in each case

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

whether the request for the extension of time is really deserving or not. The recovery of advance should be effected as per the rule, irrespective of whether extension of time for utilisation of the advance has been granted or not.

(c) The loanee Government servant should furnish the 'utilisation certificate' along with the 'Marriage Invitation Card' as a proof.

12. *Provision of Funds:* Necessary funds will be allotted by the Government in Finance (Salaries) Department to each sanctioning authority.

13. *Accounting Procedure:* 1) All drawing officers should furnish to the Accountant-General, Tamil Nadu with every bill in which Marriage Advance is claimed, a Certificate in the following form:

"Certified that no previous Marriage Advance is outstanding in respect of the individual for whom the advance is now drawn and the payment of the Marriage Advance has been recorded in the Service Register of the individual".

All the Treasury Officers/Pay and Accounts Officers/Assistant Pay and Accounts Officers/Sub-Pay and Accounts Officer should insist on such a certificate accompanying the bill before it is passed.

2) The expenditure is debitable to "7610. Loans to Government Servants etc. - 800. Other Loans - I. Non-Plan - 12. Loans for Marriages."

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO. I

(See Rule 4)

*Form of Application for the sanction of
Advance for the celebration of Marriage.*

*(To be submitted to the Sanctioning
Authority through proper channel)*

.....

Name of Applicant (IN BLOCK LETTERS) :

Designation of applicant and office in
which employed :

Whether permanent and if not, date of first
regular appointment in Government Service
and total period of regular service :

Amount of Advance applied for :

Number of instalments in which the advance
may be recovered :

Residential Address :

Permanent Address :

Date of Birth :

Scale of Pay of the present post :

Basic Pay in the present post as defined
under Fundamental Rule 9(21) :

Gross monthly salary (with details) :

Nature of deduction from Gross pay and
amounts deducted :

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM No. I-Cont.

General Provident Fund	:
a) Subscriptions	:
b) Recoveries towards temporary advances	:
Festival Advances	:
Conveyance advance for Bicycle, Motor Cycle/ Scooter/Motor Car	:
House Building Advance	:
Khadi, Handloom Cloth	:
Postal Life Insurance	:
Salary Savings Scheme under L.I.C.	:
Dues recoverable towards Co-operative Credit Society or Banks	:
Other Miscellaneous Advances	:
Net Salary received	:
Percentage of the net salary in the Gross Salary	:
Income from other Sources	:
Date of Marriage	:
Date of Birth of the Son/Daughter	:
Number of Children, Names and their Date of Birth	:
For whose marriage the advance is applied for (Self/Daughter/Son)	:

APPENDIX 30-Cont.

FORM NO. I -Cont.

Name and Occupation and age of the Son or Daughter for whose marriage advance is applied for :

If the advance is for the marriage of the Government servant himself/herself whether father or mother of the applicant is a Government servant :

If so, has any of them applied for the advance or has been sanctioned an advance for this marriage :

Whether the applicant has already applied for or was sanctioned any Marriage Advance or any application for the advance rejected previously :

Amount of such advance :

Number and date of order in which such advance was sanctioned :

Whether any amount of such advance is outstanding repayment (Principal and interest to be shown separately) :

Are both the fiance and fiancee Government servants and, if so have both of them applied for advance for the same marriage or have been sanctioned an advance for the same marriage. (A certificate shall be obtained from him/her that he/she has not applied for the advance as the case may be for the same marriage) :

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APPENDIX 30-Cont.

FORM NO.I -Cont.

DETAILS OF SURETY

Name of Surety :

Designation :

Office in which employed :

Residential Address :

Permanent Address :

Permanent Post :

(If not permanent, period of regular service
in the officiating post or posts) :

Date of Birth :

Scale of Pay :

Pay as defined under Fundamental
Rule 9(21) :

Gross Salary (Details to be specified) :

Net Salary :

Whether he has stood surety for another
Government servant for the grant of the
advance :

I hereby declare that the particulars
furnished above are true to the best of my
knowledge dge and belief.

Station:

Date :

Signature of Applicant.

APPENDIX 30-Cont.

FORM NO.I -Cont.

To be filled up by the Head of the Office

Whether the applicant is eligible for
the advance applied for :

If so, the maximum amount of advance to
which the applicant is eligible :

Amount of advance recommended :

Number of instalments in which the advance
should be recovered :

Whether any charges are pending against
the applicant or surety :

Certified that the particulars regarding
the applicant's service, pay and recoveries from
pay have been checked up with his service register,
pay bills, etc. and found to be correct.

Station:

Date : Signature and Designation of the
Head of Office.

MARRIAGE ADVANCE FORM NO.II

[See Rule 4(a)]

Form of Agreement to be executed while
applying for an advance for the celebration of the
marriage in the family of a Government servant:

An Agreement made this.....
day of.....One thousand nine
hundred and between
..... of

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM NO. II-Cont.

(hereinafter called the borrower, which expression shall where the context so admits include his heirs, administrators, executors and legal representatives) of the one part and the Governor of Tamil Nadu (hereinafter called the Government which expression shall where the context so admits includes his successors in office and assigns) of the other part. Whereas the borrower has under the rules for the grant of advances to Government servants of Tamil Nadu issued in G.O.Ms.No.311, Finance, dated 1st April 1969 (hereinafter referred to as the said rules which expression shall where the context so admits include any amendments thereof or additions thereto for the time being in force) applied to the Government for an advance of Rs..... for the celebration of the marriage.....ofon the terms and conditions hereinafter contained and whereas the application of the borrower for the said advance is being considered by the Government.

Now it is hereby agreed between the parties hereto that in consideration of the sum of Rs.to be paid by the Government to the Borrower if and when the Government sanction the said advance the Borrower hereby agrees:-

(1) to repay to the Government the said advance with interest calculated according to the said rules by monthly deductions from his salary as provided in the said rules and hereby authorises the Government to make such deductions;

(2) Within three months from the date of drawal of the advance to expend the full amount of the said advance in the celebration of the aforesaid marriage or if the actual expenditure incurred on account of the marriage is less than the advance, to repay the difference to the Government forthwith;

APPENDIX 30-Cont.

FORM NO. II-Cont.

(3) In the event of Borrower's reversion from Government service before the advance drawn together with interest is fully repaid, to repay in one lumpsum the amount outstanding and the interest due before the borrower is actually relieved from the Government service;

(4) to refund forthwith the amount of advance together with interest in one lumpsum if the aforesaid marriage could not be celebrated or the amount of advance could not be utilised for the purpose for which it was sanctioned; and

(5) If within the period already fixed for recovery of the principal and interest thereon the Borrower becomes insolvent or quits the service of the Government or dies the whole amount of the advance and the interest accrued thereon or such portion of the amount as stands outstanding with interest shall immediately become due and payable, and it is hereby Further Agreed and Declared that if the borrower dies before the advance is repaid, to have the balance outstanding together with interest due recovered from the Death-cum-Retirement Gratuity payable by the Government to the legal heirs of the borrower..

In witness whereof Thiru.....
the borrower and Thiru.....
acting for and on behalf of and by the order and
direction of the Governor of Tamil Nadu have
hereunto set their hands.

*Signed by the said Thiru
in the presence of

Signature and designation
of the Borrower.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM NO. II-Cont.

Signature of Witnesses:

1. First Witness:

Address:

Occupation:

2. Second Witness:

Address:

Occupation:

Signed by (Name and designation)
 acting for
 and on behalf of and by the order and direction of
 the Governor of Tamil Nadu in the presence
 of.....

Signature and Designation
 of the Officer

Signature of Witnesses:

1. First Witness:

Address:

Occupation:

2. Second Witness:

Address:

Occupation:

* Name and designation of the borrower.

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APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO. III

[See Rule 6(a)]

Form of Personal Security Bond to be executed by a Government servant applying for a Marriage Advance along with another Government servant, either permanent or with not less than ten years of regular service:

Know all men by these presents that we Thiru and Thiru..... are held and firmly bound up to the Governor of Tamil Nadu in the sum of Rupees to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment to be well and truly to be made we bind ourselves and each of us and each of our heirs, executors, administrators and legal representatives firmly by these presents.

Whereas the above bounden who at present holds the office of has applied to the Government for the grant to him of an advance of Rupees for the purpose of celebrating the marriage of

And whereas the Government have agreed to sanction the said advance upon the said

and the above bounden,..... as his surety entering into a bond in the above mentioned sum of Rupees

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO.III-Cont.

with such conditions as is hereunder written for the repayment of the said advance as and when they fall due and for the observance and performance by the said of the several conditions as hereunder laid down in the rules relating to the advance, issued in G.O.Ms.No.311, Finance, dated 1st April 1969 or any modifications thereof relative to the above said advance.

Now the above written bond is conditioned to be void in either of the cases following:-

1. If the said his heirs, executors, administrators or legal representatives shall from time to time and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall from time to time become due and owing to the Government from the said in respect of the advance above mentioned and when such sum or sums of any money shall respectively become due and payable.
2. If the said shall at any time or times hereafter make default in payment of any such sums or sum of money as aforesaid, the said or his heirs, executors, administrators and legal representatives shall within the space of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government well and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.

APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO.III-Cont.

Signed, sealed and delivered
by the said (bounden)
in the presence of

(Signature of the bounden)

Witnesses:

- 1.
- 2.

Signed, Sealed and delivered
by the said (Surety) in the
presence of

(Signature of the Surety)

Witnesses:

- 1.
- 2.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO.IV

{See Rule 8(d)&11(a)}

Utilisation Certificate

I, employed
as in the
Department/Office hereby
certify that 75% of the amount of Marriage Advance
of Rs.....(Rupees)
sanctioned to me in the Government
Order/Proceedings No....., Dated.....
has been fully utilised by me for meeting the
expenses incurred in connection with the marriage
of celebrated on
at

I require the balance of Rs.....(Rupees
.....) (being the 25%
of the loan sanctioned) towards meeting the
expenditure already incurred in connection with the
celebration of this marriage. I also certify that
the above facts are correct and I am aware that if
they are found to be wrong at a later date, I am
liable for criminal prosecution.

Signature of the Borrower.

ENDORSEMENT

I am personally aware that the marriage has
been celebrated on at
.....

Signature of the Endorsee
with his Designation
(Government Servant)

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO.V

[See Rule 8(e)]

C E R T I F I C A T E

I
employed as in
the Department/Office of
..... hereby certify that the marriage
for which I have applied for the advance on
has actually been celebrated on at
.....
I also certify that the above facts are correct and
I am aware that if they are found to be wrong at a
later date, I am liable for criminal prosecution.

Signature of the Borrower.

ENDORSEMENT

I am personally aware that the above
marriage has been celebrated on
at

Signature of the Endorsee
with his Designation
(Government Servant)

**LIST OF GOVERNMENT ORDERS AMENDING VARIOUS
APPENDICES IN THE TAMIL NADU FINANCIAL CODE
VOLUME-II AND EMBODIED IN THE EIGHTH EDITION**

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
(1)	(2)
1	1. Government Memorandum No.70705 / Sal /77-2, Finance, dated: 8.7.77
	2. Government Memorandum No.102427 / Sal /77-2, Finance, dated: 26.8.77
	3. Government Letter No.55050 / Sal.II / 79-2, Finance, dated: 7.11.79
	4. Government Letter No.124768 / Sal.II /79-4, Finance, dated: 24.4.80
	5. Government Letter No.85442 / Sal.II /79-3, Finance, dated: 28.4.80
	6. Government Letter No.71462 / Sal.II /80-2, Finance, dated: 16.9.80
	7. Government Letter No.4405 / Sal.II /81-2, Finance, dated: 16.2.81
	8. Government Letter No.179990 / Sal.II /80-4, Finance, dated: 3.8.81
	9. Government Letter No.102314 / Sal.II /81-2, Finance, dated: 8.12.81
	10. Government Letter No.117642 / Sal.II /82-1, Finance, dated: 14.10.82
	11. Government Letter No.135479 / Sal.II /82-1, Finance, dated: 1.12.82
	12. Government Letter No.74944 / Sal.II / 84-2, finance, dated: 23.8.84

- Appendix Number* *Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.*
- | (1) | (2) |
|------------|--|
| 1 Cont.13. | Government Letter No.49271 / Sal.II / 85-5, Finance, dated: 11.9.85 |
| 14. | Government Letter No.22449 / Sal.II / 85-1, Finance, dated: 18.12.85 |
| 15. | Government Letter No.126422 / Sal.II /85-11, Finance, dated: 17.2.88 |
| 16. | Government Letter No.6622 / Sal.II /87-5, Finance, dated: 17.2.88 |
| 17. | Government Letter No.87672 / Sal.II /87-5, Finance, dated: 29.3.88 |
| 18. | Government Letter No.3072 / Sal.II /87-11, Finance, dated: 2.11.88 |
| 2. | Government Letter No.150562 / Sal.II /80-30, Finance, dated: 30.10.84 |
| 3. | 1. Government Memorandum No.141307 / Sal /74-11, Finance, dated: 21.6.77 |
| | 2. Government Letter No.89721 / Sal.II /79-6, Finance, dated: 2.5.80 |
| | 3. Government Letter No.140307A / Sal.II /84-7, Finance, dated: 15.4.85 |
| | 4. Government Letter No.47730 / Sal.II /88-6, Finance, dated: 21.10.88 |
| 4. | 1. Government Memorandum No.4708 / Sal /78-12, Finance, dated: 12.10.78 |
| | 2. Government Letter No.45783 / Sal.II /85-7, Finance, dated: 21.7.86 |
| | 3. Government Letter No.48394 / Sal.II /88-15, Finance, dated: 11.11.91 |

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Appendix Number	Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.
(1)	(2)
5.	1. Government Memorandum No.37785A / Sal /77-1, Finance, dated: 4.5.77
	2. Government Memorandum No.74396 / Sal /77-1, Finance, dated: 27.6.77
	3. Government Memorandum No.74891 / Sal /77-2, Finance, dated: 30.6.77
	4. Government Memorandum No.70756 / Sal /77-2, Finance, dated: 15.7.77
	5. Government Memorandum No.95554 / Sal /77-3, Finance, dated: 6.8.77
	6. Government Memorandum No.102527 / Sal /77, Finance, dated: 8.8.77
	7. Government Memorandum No.69743 / Sal /77-12, Finance, dated: 9.12.77
	8. Government Memorandum No.28108 / Sal /78-2, Finance, dated: 20.4.78
	9. Government Memorandum No.58484A / Sal /78-1, Finance, dated: 29.6.78
	10. Government Memorandum No.68998 / Sal /78-3, Finance, dated: 12.10.78
	11. Government Memorandum No.41319 / Sal /78-7, Finance, dated: 9.11.78
	12. Government Memorandum No.74347/ Sal /78-3, Finance, dated: 14.12.78
	13. Government Memorandum No.68214 / Sal /78-6, Finance, dated: 15.12.78
	14. Government Memorandum No.71237 / Sal /78-5, Finance, dated: 27.12.78

Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
(1)	(2)
5 Cont.15.	Government Memorandum No.177690 / Sal /77-7, Finance, dated: 23.1.79
16.	Government Memorandum No.72093 / Sal /78-5, Finance, dated: 10.3.79
17.	Government Memorandum No.52634 / Sal /78-11, Finance, dated: 9.6.79
18.	Government Letter No.98761 / Sal.II /78-11, Finance, dated: 10.1.80
19.	Government Letter No.114415 / Sal.II /79-1, Finance, dated: 14.1.80
* 20.	Government Letter No.58112 / Sal.II /79-6, Finance, dated: 1.3.80
21.	Government Letter No.110640 / Sal.II /79-2, Finance, dated: 21.4.80
22.	G.O.Ms.No.400, Finance (Sal), dated: 25.4.80
23.	Government Letter No.26399 / Sal.II /80-2, Finance, dated: 24.5.80
24.	Government Letter No.54403 / Sal.II /80-1, Finance, dated: 3.7.80
25.	Government Letter No.152994 / Sal.II /78-10, Finance, dated: 15.7.80
26.	Government Letter No.72544 / Sal.II /80-2, Finance, dated: 4.8.80
27.	G.O.Ms.No.749, Finance (Sal), dated: 8.8.80
28.	Government Letter No.68357 / Sal.II /79-9, Finance, dated: 8.9.80

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<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
5 Cont.29.	Government Letter No.52407 /	Sal.II /80-1, Finance, dated: 9.9.80
30.	Government Letter No.94736 /	Sal.II /80-1, Finance, dated: 8.10.80
31.	Government Letter No.120790 /	Sal.II /80-3, Finance, dated: 20.1.81
32.	Government Letter No.93515 /	Sal.II /78-18, Finance, dated: 28.1.81
33.	Government Letter No.178551 /	Sal.II /80-4, Finance, dated: 29.7.81
34.	Government Letter No.28607 /	Sal.II /81-3, Finance, dated: 30.7.81
35.	Government Letter No.68734 /	Sal.II /81-3, Finance, dated: 3.11.81
36.	Government Letter No.144769 /	Sal.II /81-2, Finance, dated: 10.4.82
37.	Government Letter No.15940 /	Sal.II /81-4, Finance, dated: 17.4.82
38.	G.O.Ms.No.423, Finance (Sal),	dated: 7.7.82
39.	Government Letter No.35509 /	Sal.II /82-3, Finance, dated: 19.7.82
40.	Government Letter No.27989 /	Sal.II /82-4, Finance, dated: 27.7.82
41.	Government Letter No.15061 /	Sal.II /81-5, Finance, dated: 29.7.82
42.	Government Letter No.72233 /	Sal.II /80-11, Finance, dated: 30.7.82

Appendix
Number

Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.

(1)

(2)

- 5 Cont.43. Government Letter No.28131 / Sal.II
/81-9, Finance, dated: 10.9.82
44. G.O.Ms.No.650, Finance (Sal), dated:
5.10.82.
45. Government Letter No.93290 / Sal.II
/82-3, Finance, dated: 22.10.82
46. Government Letter No.82002 / Sal.II
/82-4, Finance, dated: 22.10.82
47. Government Letter No.67895 / Sal.II
/82-5, Finance, dated: 17.12.82
48. Government Letter No.132130 / Sal.II
/82-4, Finance, dated: 1.3.83
49. Government Letter No.96889 / Sal.II
/82-7, Finance, dated: 23.3.83
50. Government Letter No.133922 / Sal.II
/82-4, Finance, dated: 26.3.83
51. Government Letter No.57144 / Sal.II
/82-8, Finance, dated: 2.4.83
52. Government Letter No.88074 / Sal.II
/82-9, Finance, dated: 3.6.83
53. Government Letter No.149339 / Sal.II
/82-7, Finance, dated: 8.7.83
54. Government Letter No.31418 / Sal.II
/83-4, Finance, dated: 30.7.83
55. Government Letter No.24076 / Sal.II
/83-4, Finance, dated: 21.9.83

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Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
(1)	(2)
5 Cont.56.	Government Letter No.88606 / Sal.II /83-4, Finance, dated: 26.11.83
57.	Government Letter No.13155 / Sal.II /84-8, Finance, dated: 29.6.84
58.	Government Letter No.29675 / Sal.II /83-15, Finance, dated: 27.9.84
59.	Government Letter No.68889 / Sal.II /84-5, Finance, dated: 5.10.84
60.	Government Letter No.33019 / Sal.II /84-6, Finance, dated: 9.10.84
61.	Government Letter No.61171 / Sal.II /83-12, Finance, dated: 13.10.84
62.	Government Letter No.58604 / Sal.II /84-5, Finance, dated: 18.10.84
63.	Government Letter No.150562 / Sal.II /80-30, Finance, dated: 30.10.84
64.	Government Letter No.117757 / Sal.II /83-11, Finance, dated: 26.12.84
65.	Government Letter No.131051 / Sal.II /84-4, Finance, dated: 9.4.85
66.	Government Letter No.117735 / Sal.II /84-7, Finance, dated: 28.5.85
67.	Government Letter No.4915 / Sal.II /85-4, Finance, dated: 2.7.85
68.	Government Letter No.68527 / Sal.II /85-3, Finance, dated: 19.8.85
69.	Government Letter No.128878 / Sal.II /85-8, Finance, dated: 13.10.87

- | Appendix
Number | Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix. |
|--------------------|---|
| (1) | (2) |
| 5 Cont.70. | Government Letter No.72425 / Sal.II
/84-15, Finance, dated: 13.10.87 |
| 71. | Government Letter No.893 / Sal.II
/87-5, Finance, dated: 17.2.88 |
| 72. | Government Letter No.20767 / Sal.II
/87-5, Finance, dated: 9.5.88 read
with Government Letter No.89340 /
Sal.II /88-1, Finance, dated: 9.9.88 |
| 73. | Government Letter No.89246 / Sal.II
/87-5, Finance, dated: 9.5.88 |
| 74. | Government Letter No.8272 / Sal.II
/86-13, Finance, dated: 28.6.88 |
| 75. | G.O.Ms.No.528, Finance (Sal), dated:
29.7.88 |
| 76. | Government Letter No.108960 / Sal.II
/83-33, Finance , dated: 1.2.89 |
| 77. | G.O.Ms.No.233, Finance (Sal), dated:
12.4.89 read with Government Letter
No.88579/Sal.II/89-1, Finance, dated:
22.9.89 and Government Letter
No.20160A/Sal.II/90-1, Finance, dated:
2.4.90 |
| 78. | Government Letter No.21734 / Sal.II
/89-2, Finance, dated: 28.11.89 |
| 79. | G.O.Ms.No.1296, Finance (Sal), dated:
6.12.89 |
| 80. | Government Letter No.57169 / Sal.II
/88-1, Finance, dated: 8.5.90 |
| 81. | Government Letter No.144140 / Sal.II
/88-1, Finance, dated: 8.5.90 |

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- | <i>Appendix
Number</i> | <i>Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.</i> |
|----------------------------|---|
| <i>(1)</i> | <i>(2)</i> |
| 5 Cont.82. | G.O.Ms.No.649, Finance (Sal), dated:
8.6.90 |
| 83. | Government Letter No.766/ Sal.II
/90-3, Finance, dated: 30.7.90 |
| 84. | Government Letter No.157216 / Sal.II
/89-5, Finance, dated: 16.10.90 |
| 85. | Government Letter No.64585 / Sal.II
/90-5, Finance, dated: 29.4.91 |
| 86. | Government Letter No.130448/ Sal.II
/89-9, Finance, dated: 19.6.91 |
| 87. | G.O.Ms.No.791, Finance (Sal), dated:
21.10.91 |
| 88. | Government Letter No.137157 / Sal.II
/88-20, Finance, dated: 4.2.92 |
| 89. | Government Letter No.3819 / Sal.II
/91-6, Finance, dated: 24.2.92 |
| 90. | Government Letter No.49531 / Sal.II
/91-6, Finance, dated: 1.6.92 |
| 91. | Government Letter No.108258 / Sal.II
/88-17, Finance, dated: 20.1.93 |
| 6. | 1. Government Letter No.28306 / Sal.II
/79-7, Finance, dated: 9.10.79 |
| | 2. Government Letter No.25424 / Sal.II
/81-4, Finance, dated: 23.8.81 read
with Government Letter No.59536/
Sal.II/81-1, Finance, dated: 23.6.82 |
| | 3. Government Letter No.37734 / Sal.II
/80-4, Finance, dated: 3.11.81 |

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
<i>(1)</i>	<i>(2)</i>
6 Cont.4.	Government Letter No.7698 / Sal.II /80-10, Finance, dated: 9.12.81
5.	Government Letter No.97415 / Sal.II /82-5, Finance, dated: 1.2.83
6.	Government Letter No.95421 / Sal.II /82-8, Finance, dated: 23.5.83
7.	Government Letter No.92570 / Sal.II /83-2, Finance, dated: 1.10.83
8.	Government Letter No.86609 / Sal.II /80-19, Finance, dated: 7.10.83
9.	Government Letter No.63990 / Sal.II /83-5, Finance, dated: 7.10.83
10.	Government Letter No.76259 / Sal.II /83-6, Finance, dated: 6.12.83
11.	Government Letter No.61171 / Sal.II /83-12, Finance, dated: 13.10.84
12.	Government Letter No.117418 / Sal.II /86-10, Finance, dated: 26.7.88
13.	Government Letter No.11754 / Sal.II /89-2, Finance, dated: 4.8.89
14.	Government Letter No.21734 / Sal.II /89-2, Finance, dated: 28.11.89
15.	Government Letter No.73140 / Sal.II /89-10, Finance, dated: 19.10.92
8.	1. Government Letter No.99768 / Sal.II /78-9, Finance, dated: 16.6.79
	2. Government Letter No.24270 / Sal.II /82-13, Finance, dated: 20.8.83

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<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
<i>(1)</i>	<i>(2)</i>	
8 Cont.	3.	Government Letter No.9589 / Sal.II /83-7, Finance, dated: 12.9.83
	4.	Government Letter No.99987/ Sal.II /91-9, Finance, dated: 8.3.93
9A.		Government Letter No.134928 / Sal.II /82-5, Finance, dated: 6.5.83
10.		Government Letter No.3050 / Sal.II /78-4, Finance, dated: 29.1.79
11.	1.	Government Memorandum No.158048 / Sal /76-3, Finance, dated: 26.5.77
	2.	Government Memorandum No.66694 / Sal /78-5, Finance, dated: 23.12.78
	3.	Government Letter No.63439 / Sal.II /80-5, Finance, dated: 2.4.81
	4.	Government Letter No.37949 / Sal.II /81-2, Finance, dated: 3.8.81
	5.	Government Letter No.68276 / Sal.II /81-5, Finance, dated: 1.3.83
	6.	Government Letter No.92933A/ Sal.II /82-4, Finance, dated: 8.7.83
	7.	Government Letter No.23608/ Sal.II /83-3, Finance, dated: 11.7.83
	8.	Government Letter No.96582/ Sal.II /88-4, Finance, dated: 15.5.90
	9.	Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
<i>(1)</i>	<i>(2)</i>
13.	1. Government Letter No.63439 / Sal.II /80-5, Finance, dated: 2.4.81
	2. Government Letter No.64585/ Sal.II /90-5, Finance, dated: 29.4.91
	3. Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93
14.	1. Government Memorandum No.67472/ Sal /78-1, Finance, dated: 20.3.79
	2. Government Letter No.52947/ Sal.II /79-6, Finance, dated: 7.1.80
	3. Government Letter No.46807/ Sal.II /81-2, Finance, dated: 18.11.81
	4. Government Letter No.72233/ Sal.II /80-11, Finance, dated: 30.7.82
	5. Government Letter No.142397/ Sal.II /82-6, Finance, dated: 23.6.83
	6. Government Letter No.138140/ Sal.II /83-12, Finance, dated: 21.2.85
	7. Government Letter No.10011/ Sal.II /84-12, Finance, dated: 30.3.85
	8. Government Letter No.73575/ Sal.II /84-9, Finance, dated: 6.5.85
	9. Government Letter No.34010/ Sal.II /86-4, Finance, dated: 27.7.87
	10. Government Letter No.72425/ Sal.II /84-15, Finance, dated: 13.10.87
	11. Government Letter No.88395/ Sal.II /85-11, Finance, dated: 2.2.88

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Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
14 Cont.	12.	Government Letter No.17170/ Sal.II /87-10, Finance, dated: 19.8.88
	13.	Government Letter No.108960/ Sal.II /83-33, Finance, dated: 1.2.89
	14.	Government Letter No.152652/ Sal.II /88-3, Finance, dated: 31.5.89
	15.	Government Letter No.57986/ Sal.II /89-1, Finance, dated: 27.7.89
	16.	G.O.Ms.No.79, Finance (Sal), dated: 23.1.90
	17.	Government Letter No.62824/ Sal.II /92-3, Finance, dated: 5.7.93
15.	1.	Government Letter No.120599/ Sal.II /79-11, Finance, dated: 26.2.81
	2.	Government Letter No.72425/ Sal.II /84-15, Finance, dated: 13.10.87
18.	1.	Government Memorandum No.81564/ Sal /77-2, Finance, dated: 8.7.77
	2.	Government Letter No.7060/ Sal.II /80-7, Finance, dated: 23.2.81
	3.	Government Letter No.75142/ Sal.II /80-22, Finance, dated: 21.7.83
19.	1.	Government Letter No.87679/ Sal /78-3, Finance, dated: 30.12.78
	2.	Government Letter No.88048/ Sal.II /78-9, Finance, dated: 18.9.79
	3.	Government Letter No.29438/ Sal.II /79-11, Finance, dated: 22.1.80

Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
19 Cont.	4.	Government Letter No.87680/ Sal.II /78-14, Finance, dated: 9.4.80
	5.	Government Letter No.72233/ Sal.II /80-11, Finance, dated: 30.7.82
21.	1.	Government Memorandum No.45114/ Sal /78-5, Finance, dated: 23.11.78
	2.	G.O.Ms.No.1167, Finance (Sal), dated: 16.8.79
	3.	Government Letter No.22216/ Sal.II /80-2, Finance, dated: 21.5.80
	4.	Government Letter No.67030/ Sal.II /80-1, Finance, dated: 28.6.80
	5.	Government Letter No.72858/ Sal.II /79-12, Finance, dated: 16.7.80
	6.	Government Letter No.34572/ Sal.II /81-3, Finance, dated: 16.4.82
	7.	Government Letter No.68276/ Sal.II /81-5, Finance, dated: 1.3.83
	8.	Government Letter No.10465A/ Sal.II /86-4, Finance, dated: 7.4.87
	9.	Government Letter No.125838/ Sal.II /88-3, Finance, dated: 25.4.89
	10.	Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93
22.		Government Letter No.92998/ Sal.II /81-2, Finance, dated: 22.10.81

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<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
<i>(1)</i>	<i>(2)</i>	
25.	1.	Government Letter No.62685/ Sal.II /79-4, Finance, dated: 6.6.80
	2.	Government Letter No.37686/ Sal.II /80-1, Finance, dated: 12.7.80
	3.	Government Letter No.64711/ Sal.II /80-3, Finance, dated: 30.9.80
	4.	Government Letter No.159090/ Sal.II /80-6, Finance, dated: 31.10.81
	5.	Government Letter No.158526/ Sal.II /80-6, Finance, dated: 2.9.82
	6.	Government Letter No.48106/ Sal.II /82-8, Finance, dated: 30.12.82
	7.	Government Letter No.13031/ Sal.II /83-4, Finance, dated: 24.6.83
	8.	Government Letter No.117293/ Sal.II /83-13, Finance, dated: 28.12.84
	9.	Government Letter No.76868/ Sal.II /84-3, Finance, dated: 4.1.85
	10.	Government Letter No.45282/ Sal.II /84-13, Finance, dated: 19.9.85
26.	1.	Government Letter No.71380/ Sal.II /77-16, Finance, dated: 22.3.80
	2.	Government Letter No.145968/ Sal.II /79-3, Finance, dated: 6.6.80
	3.	Government Letter No.93505/ Sal.II /81-3, Finance, dated: 28.3.82
	4.	Government Letter No.152652/ Sal.II /88-3, Finance, dated: 31.5.89

Appendix Number Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.

- | (1) | (2) |
|-----|---|
| 27. | 1. Government Memorandum No.94924/ Sal /77-1, Finance, dated: 21.7.77
2. Government Letter No.20999/ Sal.II /83-8, Finance, dated: 11.1.84 |
| 28. | 1. Government Letter No.155809/ Sal.II /79-1, Finance, dated: 26.2.80
2. Government Letter No.87535/ Sal.II /80-2, Finance, dated: 1.7.81
3. Government Letter No.2984/ Sal.II /82-1, Finance, dated: 10.2.82
4. Government Letter No.149599/ Sal.II /80-7, Finance, dated: 18.8.82
5. Government Letter No.105923/ Sal.II /83-8, Finance, dated: 31.7.84
6. Government Letter No.91836/ Sal.II /92-2, Finance, dated:8.3.93 |
| 29. | 1. Government Memorandum No.30839/ Sal /77-4, Finance, dated: 20.2.79
2. Government Letter No.151838/ Sal.II /82-2, Finance, dated: 21.3.83
3. G.O.Ms.No.252, Finance (Sal), dated: 2.4.83
4. Government Letter No.90104/ Sal.II /82-8, Finance, dated: 23.7.83
5. G.O.Ms.No.1296, Finance (Sal), dated: 6.12.89 |

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Appendix
Number Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.

- | (1) | (2) |
|----------|--|
| 29 Cont. | 6. G.O.Ms.No.1297, Finance (Sal), dated:
6.12.89 |
| | 7. G.O.Ms.No.1298, Finance (Sal), dated:
6.12.89 |
| 30. | 1. Government Letter No.2495/ Sal.II
/81-12, Finance, dated: 29.3.83 |
| | 2. G.O.Ms.No.361, Finance (Sal), dated:
4.4.90 |
| | 3. G.O.Ms.No.999, Finance (Sal), dated:
12.9.90 |
| | 4. Government Letter No.34726/ Sal.II
/90-3, Finance, dated: 30.11.90 |