



THE KERALA FINANCIAL CODE

VOLUME II

THIRD EDITION

(Incorporating amendments upto 31st January 2012)

**Issued by the authority of the Government of Kerala
FINANCE DEPARTMENT**

Price: Rs.

website: www.finance.kerala.gov.in

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Government of Kerala
2012

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THE KERALA FINANCIAL CODE, VOLUME II

APPENDIX 1

(See Chapter I, Article 3 and Chapter XI, Article 258)

List of Heads of Departments

1. Secretaries, Additional Secretaries, Joint Secretaries to Government (including Secretary, Legislature Secretariat)
2. Secretary to Governor and Comptroller, Governor's Household
3. Development Commissioner
4. Board of Revenue
5. Transport Commissioner
6. Chairman, Kerala Public Service Commission
7. Chief Justice of the High Court in respect of High Court
8. The High Court in respect of other Courts
9. Advocate General
10. Examiner of Local Fund Accounts
11. Director of Public Relations
12. Director of Public Instruction
13. Director of Collegiate Education
14. Director of Technical Education
15. Commissioner for Government Examination
16. Chief Engineers
17. Chief Conservator of Forests
18. Director of Industries and Commerce
19. Director of Health Services
20. Principals, Medical Colleges
21. Director of Indigenous Medicines
22. Principals, Ayurveda Colleges
23. Director of Agriculture
24. Director of Soil Conservation
25. Inspector General of Police
26. Inspector General of Prisons
27. Inspector General of Registration
28. Labour Commissioner
29. Industrial Tribunals
30. Presiding Officer, Labour Courts
31. Chief Inspector of Factories and Boilers
32. Registrar of Co-operative Societies
33. Director of Animal Husbandry

APPENDIX 1

34. Director of Dairy Development
35. Director of Fisheries
36. Director of Municipal Administration
Substitution [G.O. (P) 1465/98//Fin., dated 19th May 1998]
37. Director of Panchayats
38. Director of Bureau of Economics and Statistics
39. Director of Printing and Stationery
40. Director of Harijan Welfare
41. Director of Tourist Department
42. Director of Employment and Training
43. Director of Fire Forces
44. Director of Treasuries
45. Director of State Lotteries
46. Director of Vigilance Investigation
47. Director of State Water Transport Department
48. Director of Museums and Zoos
49. Director of Archaeology
50. Director of Mining and Geology
51. *Director of National Cadet Corps
52. Chairman, Kerala Sales Tax Appellate Tribunal, Trivandrum
53. "Director of Insurance"
[G.O. (P) No. 706/79/Fin., dated 6th August 1979]
54. Commissioner for Hindu Religious and Charitable
Endowment Fund
55. State Port Officer
56. Drugs Controller
57. Controller of Weights and Measures
58. Chief Town Planner and Consulting Architect
59. State Editor, Kerala Gazetteers
60. "Director, Raja Sainik Board"
[G.O. (P) No. 1102/79/Fin., dated 21st October 1979]
61. Chief Electrical Inspector to Government
62. Secretary to Official Language (Legislative) Commission
63. Government Arbitrator for Public Works and Public Health
Engineering Departments
64. Director of Civil Supplies
65. Chemical Examiner to Government
66. Director of Coir Development
[G.O. (P) 96/80/Fin., dated 28th January 1980]
67. Director of Handloom
[G.O. (P) 96/80/Fin., dated 28th January 1980]
68. "Member-Secretary, State Planning Board"
[G.O. (P) 644/81/Fin., dated 13th October 1981]
69. "Principal, Government Homoeopathic Medical College, Calicut."
[G.O. (P) No. 23/82/Fin., dated 15th January 1982]

*The post is held by a Military Personnel exercising the powers of Head of Department in respect of specified items only.

APPENDIX 1

70. Director of Archives
[G.O. (P) 296/84/Fin. dated 12th June 1984]
71. The Secretary (Taxes) I, Agricultural Income Tax and Sales Tax
Department, Board of Revenue
[G.O. (P) 400/90/Fin. dated 25th July 1990]
72. Secretary (Excise), Board of Revenue
[G.O. (P) 397/90/Fin. dated 20th July 1990]
73. Director, Kerala Urban Development Project
[G.O. (P) No.295/93/Fin. dated 28th April 1993]
74. The Director of Higher Secondary Education
[G.O. (P) 526/94/Fin. dated 14th September 1994]
75. The State Librarian, Trivandrum Public Library
[G.O. (P) 390/95/Fin. dated 13th June 1995]
76. The Controller of Stationery
[G.O. (P) 1205/97/Fin. dated 3rd December 1997]

APPENDIX 2

(See Chapter II, Article 39 and Chapter VI, Article 162)

AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS

Duties of the Comptroller and Auditor General of India in relation to the audit of receipts [vide Clause 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971]

It shall be the duty of the Comptroller and Auditor General of India to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union Territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection, and proper allocation of revenue and are being duly observed, and to make, for this purpose, such examination of the accounts as he thinks fit, and report thereon.

Audit of Stores and Stock Accounts

The audit of Stores and Stock Accounts will be conducted by the Comptroller and Auditor General in accordance with the provisions in Clause 17 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, an extract of which is given below:

“The Comptroller and Auditor General of India shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State”.

APPENDIX 2A

APPENDIX 2A

(See Chapter VI, Article 249)

**List of Officers responsible to forward Consolidated Stores
and Stock Accounts to the Accountant General**

1. Director of Agriculture
2. Director of Animal Husbandry
3. Director of Ports
4. Director of Fisheries
5. Director of Harijan Welfare
6. Director of Public Relations
7. Director of Health Services (Government Medical Stores,
Trivandrum)
8. Director of Health and Transport
9. Director of Homoeopathy
10. Director of Indian Systems of Medicines
11. Principal, Ayurveda College, Trivandrum
12. Principal, Ayurveda College, Tripunithura
13. Inspector General of Police
14. Director of Fire Force
15. Director of Industries and Commerce
16. Industries Development Commissioner
17. Administrative Medical Officer (E. S. I. Scheme)
18. Additional Secretary, Board of Revenue (Excise), Opium,
Ganja, Clothing, Uniforms, etc.
19. Superintendent of Government Presses
20. Controller of Stationery
21. Inspector General of Prisons
22. Superintendent, Central Stamp Depot, Trivandrum
23. District Treasury Officers (non-postal stamps etc.)

[G.O. (P) No. 231/83/Fin., dated 2nd May 1983]

APPENDIX 3

APPENDIX 3

(See Chapter IV, Article 86)

Instructions regarding Railway warrants

NOTE:—Normally for journeys costing less than Rs. 5 no warrants shall be issued and in lieu thereof cash payments may be made by drawing office advances. Otherwise regular T. A. Bills should be preferred.

1. Railway warrants are in the Standardised Form, a sample of which is appended to these instructions (*See Annexure*). They will be accepted without question by Station Masters or Booking Clerks as a cash payment for value of tickets supplied, provided that the rule printed on the reverse of the foil headed “For Railway” are observed.

2. (i) The foils of each form should be machine-numbered as in the case of cheque books. The book also should be numbered.

(ii) One book of forms will be supplied to each charging station or unit.

(iii) On the inside of the cover of each book the following information will be noted:

Book No.....

Warrants No.....to No.....issued to the Sub
Inspector in charge of.....Station/Officer in
charge of.....unit on.....

“Superintendent of Police/Commissioner of Police.”

[G.O. (P) 646/80/Fin., dated 23rd September 1980]

Date of receipt back from the Sub Inspector/Officer in charge of
.....unit.

“Superintendent of Police/Commissioner of Police.”

[G.O. (P) 646/80/Fin., dated 23rd September 1980]

3. On receipt of a book of forms, the Sub Inspector/Officer in charge will be responsible for examining it and satisfying himself that it is perfect in all respects. If he finds any defects therein, he should at once report the matter to the “Superintendent of Police/Commissioner of Police” and also return the book. The Superintendent should at once supply the Sub Inspector/Officer in charge with another book and investigate the cause of the defects found in the book returned.

[G.O. (P) 646/80/Fin., dated 23rd September 1980]

APPENDIX 3

4. The used-up books will be preserved for a period of three years.

5. Railway warrants will be made out in English. Separate warrants should be used for contingent and travelling allowance charges and the warrants for travelling allowance charges should mention the name or names of individuals (with designation). The foil headed "For Record" will be retained in the office of issue, and after completion of columns 1 to 3, the remaining two foils will be handed over to the officer in charge of the travelling party, who will fill up column 4 in each, sign the Railway foil and present there both at the Railway Station. The railway authorities will then issue the tickets required and also return the foil "For Superintendent of Police/Commissioner of Police" with the blanks filled in. This foil will be sent by the officer in charge of the party to the officer in charge of his station or unit, who will collect together all the foils received in the course of the month and attach them to the travelling allowance or contingent bill of his station as the case may be.

[G.O. (P) 646/80/Fin., dated 23rd September 1980]

6. The coaching carriage bills claiming the charges due on the cost of Railway Warrants may be presented by the Railway Administration to the head of office with the counterfoils of the warrants with the request for cash payment.

[G.O. (P) 646/80/Fin., dated 23rd September 1980]

7. (i) Careful attention should be paid to the rules on the reverse of the foil headed "For Railway" of the form of railway warrants.

(ii) Whenever possible, railway warrants shall be issued at the station of departure for the return journey also.

(iii) No one above the rank of Circle Inspector or Officers of corresponding rank is entitled to travel under these warrants and, if presented by an officer above that rank or by an officer not in uniform, tickets will be refused.

(iv) Railway warrants may be used for the conveyance of tappal to officers in camp provided that expense or time can be saved thereby.

8. An officer issuing railway warrant should invariably enter the following particulars on it:

(i) Name and/or number of Police Officer and nature of duty.

(ii) Reasons for travelling by mail train.

(iii) In the case of transfer, whether it is on public grounds or at the request of the officer or for misconduct.

(iv) If a Constable is sent to obtain an extract of previous convictions, why he is sent instead of obtaining the information by post.

APPENDIX 3

(v) In the case of treasure escorts, the weight of treasure and number and date of luggage ticket, which should be entered on the railway warrants for both the forward and return journeys.

9. When prisoners are taken by rail, separate railway warrant shall be issued for the prisoners and the Policemen who escort them.

10. Prisoners shall not be sent by mail or express trains except for special reasons.

11. (i) *Reserved Accommodation for Civil Prisoners.*—(a) When the number of civil prisoners and escorts exceeds five a third class compartment will be reserved, whether the reserved compartment is asked for or not, at the same fares as applicable to the public, subject to a minimum charge of Rs. 6 per compartment. The number of prisoners and escorts in the reserved compartment should not exceed the carrying capacity.

(b) When the party does not exceed five in number, it may be accommodated with ordinary passengers, provided the prisoners are not insane, violent or dangerous.

(c) When reserved accommodation is required to be provided the necessary notice prescribed in Rule 101* of I. R. C. A. Coaching Tariff No. 17 should be given.

* Extract of Rule 101 of I. R. C.A. Coaching Tariff No. 17.

101. *Reserved Accommodation:*—(1) Reserved compartments or carriages will be supplied when available, and provided there is sufficient room on the trains if, not less than 48 hours' notice is given to the Station Master of the station from which the reservation is to be made.

(2) Reserved compartments or carriages are not guaranteed.

(3) Parties requiring such accommodation need not be members of the same family.

(4) Tickets issued at concession rates are accepted as equivalent to fully paid ordinary tickets in calculating payment for reserving accommodation in the class for which the concession ticket is held. In the case of return tickets each half of the return ticket is accepted as a fully paid ticket for purpose of reserving the required accommodation.

(5) Air-conditioned, first, second and third class half-tickets issued to children will be treated as equivalent to half fares only, i. e., two half-tickets held by children will be considered as one seat or berth of the total number of seats of berths required to reserve either compartments or carriages.

(6) The reservation of compartments or carriages will be order of priority of applications.

(7) The charges for reserved compartments or carriages are as follows:

(i) on the broad and metre gauge railway system:

APPENDIX 3

(d) Police escorts may transfer their tickets to relieving escorts *en route*.

(ii) *Prisoners, Insane Persons and Escorts.*—(a) Military prisoners in all cases, civil prisoners, if insane, violent or dangerous, and other parties of prisoners and escorts when, inclusive of escorts, the parties exceed five in number, must travel in reserved compartments.

(b) Such parties cannot however be provided with reserved accommodation in trains composed entirely of open corridor stock unless sufficient notice is given to enable arrangements to be made to provide vehicles with small compartments.

(c) Any reserved accommodation for conveyance of prisoners and escorts must be first filled up by subsequent parties of prisoners and escorts before a second or more compartments are reserved at stations in advance.

(d) When reserved accommodation is required to be provided under these rules the notice prescribed must be given.

(e) The details of charges for reserved accommodation may be seen in Rule 101 of I. R. C. A. Coaching Tariff No. 17 vide sub-para 1 (c) above.

(f) Insane passengers, other than as provided for above are not allowed to mix with other passengers, but their attendants must be required to engage reserve accommodation on payment of full schedule rates for the class of accommodation used.

Air-conditioned and first class—

For a compartment in or a four-wheeled or bogie carriage—

Fares for the actual number of persons travelling subject to a minimum number of fares according to the number of berths in each compartment or carriage.

Second and Third class—

For a compartment in or four wheeled or bogie carriage—

Fares for the actual number of persons travelling subject to a minimum number of fares according to the marked seating capacity in compartments or carriages.

(ii) On the narrow gauge railway system.

Upper and lower classes—

Fares for the actual number of persons travelling subject to a minimum number of fare according to the marked seating capacity in compartments or carriages.

APPENDIX 3

12. For all journeys by rail performed by Head Constables and Constables it will be presumed that railway warrants were used except in cases involving work of a confidential nature. The necessary deduction on account of the payments made to the Railway Administration should invariably be made from the detailed travelling allowance bills. Daily allowances alone will be allowed for Head Constables and Constables travelling on warrants and in cases where railway warrants are not used the cost that would be incurred if railway warrants had been used will be allowed. But the reason for not using the warrants should be noted in the column for remarks when railway fare is claimed in travelling allowance bills.

13. The Railway Administration will be paid Rs. 65 per 100 warrants issued to compensate for the extra work and extra expenditure caused by the system of exchanging warrants.

(8) Charges for reserved carriages in ordinary train service for students of recognised Educational institutions are as follows:

Concessional fares for the actual number of persons travelling subject to one of the following minima—

- (i) Concessional fares on the full carrying capacity of the bogie; or
- (ii) Full fares for 60 per cent of the carrying capacity.

NOTE.—The students parties in reserved carriages may include teachers or professors at the rate of one teacher or professor per ten students.

ANNEXURE
Standardised form of railway warrants
 (For record)

(Stamp of).....Police Office

.....District

Kerala State

Date.....20.....

Account Officer with whom adjustable.....

Head of Account debitale.....

Railway warrant

To

The Station Master,

.....Station.

Sir,

Conveyance by railway is required for the undermentioned, proceeding on duty from.....by mail/ordinary train to.....via.....by mail/ordinary train on presentation of this warrant:—

Rank and name of men for whom conveyance is required (in case of prisoners, state class of prisoner, i. e., under trial, convict, etc., under column 'rank')	1	2	3								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">District</th> <th style="width: 33%;">Rank</th> <th style="width: 33%;">Name</th> <th style="width: 10%;">No.</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	District	Rank	Name	No.							
District	Rank	Name	No.								

Baggage (See Note 2)

Nature	Weight	Amount
Purpose of journey (Delete as may be necessary) 1. Escort of prisoners .. 2. Escort of Government Treasure .. 3. Transfer .. 4. Other duty (nature to be specified) ..		

Office Stamp

(Signature and designation of Issuing Officer)

NOTES:—1. Columns 1, 2 and 3 in all the foils must be filled up by officer issuing the warrant.
 2. Charges for excess personal luggage of policemen are not authorised baggage charges and must not be included in this form but paid for by the owners in cash.

(For Railway)

Book No.....Police Office
 (To be machine-numbered)District
 Kerala State
 Date.....20.....
 Head of Account debitable.....
 Accounts Officer with whom adjustable

APPENDIX 3

Railway Warrant

To The Station Master,
Station.
 Sir,
 Conveyance by rail is required for the undermentioned, proceeding on duty from.....
 to.....via.....by mail/ordinary train
 on presentation of this warrant:—

Ranks and names of men for whom conveyance is required (in case of prisoners, state class of prisoner, i. e. under trial, convict, etc., under column 'Rank')	Class for which accommodation is required	Number of persons for whom conveyance is authorised (Not to be exceeded)	Actually provided with conveyance (Number class-wise)	Rate	Amount	Individual numbers of tickets issued
1	2	3	4	5	6	7

APPENDIX 3

Baggage (See Note 2)

Nature	Weight	Amount
Purpose of journey (Delete as may be necessary)		
1. Escort of prisoners	..	
2. Escort of Government Treasure	..	
3. Transfer	..	
4. Other duty (Nature to be specified)	..	

Office Stamp

(Signature and designation of
Issuing Officer)

- NOTES:—1. Columns 1, 2 and 3 must be filled up by the Officer issuing the warrant. Column 4 must be filled up by the Officer-in-charge of the party. Columns 5, 6 and 7 must be filled up by the Railway staff and the requisition after being completed should be forwarded to the Railway Accounts Office as directed by local instructions.
2. Charges for excess personal luggage of policemen are not authorised baggage charges, and must not be included in this form but paid for by the owners in cash.
3. For instructions see Appendix 4, item 4.

Credit Note

To

The Accountant-General,
Certified that the accommodation shown in column 4 has been provided. Pay to the.....
.....Railway Administration or order the sum of Rupees..... as
particularised above.

Rupees.....Station.....Date.....

.....
(Signature of Station Master or Clerk)

.....
(Signature or thumb impression of Officer
travelling in charge of Police)

Station Stamp

Reverse of foil headed "For Railway" of the form of Police Requisition and Railway Warrant.

1. All warrants must bear name of the district and State and the designation of the issuing officer must invariably be given. Warrants will be issued by the Reserve Inspector or Sub Inspector at headquarters and by such Inspectors and Officers-in-charge of the Police Station as are supplied with books for the purpose.
2. No one above the rank of Circle Inspector and officers of corresponding rank is entitled to travel under those warrants, and such a warrant if presented by any police officer above that rank, must be refused.
3. As members of the Railway Police are given free passes, they are not allowed to travel on these warrants. But Railway Police may use these warrants for the conveyance of all prisoners whether connected with Railway cases or not. The Railway Police Officials can also use these warrants when required to undertake journey beyond the places covered by the free passes issued to them.
4. All entries must be in ink. All alterations must be attested, and no erasures may be made. If any warrant is rendered illegible owing to correction or otherwise, it must be cancelled and a fresh one issued.

5. Great care must be taken to see that the numbers in column 4 are correct. In the event of the actual number travelling being less than the number entered in column 3, the person in charge shall alter the entries in column 3 to agree with those in column 4 and shall sign the alteration, or if unable to write he shall take it to the nearest officer empowered to issue warrants who shall correct and sign it for him.
6. In exchange for these warrants ordinary tickets of the class required will be issued and the warrant submitted by the station to the cash office with the Cash Remittance Note.
7. Warrants shall be treated as cash and forwarded by the railway administration to the Accountant-General of the State to which the police party belongs as vouchers for adjustment of the amounts in the accounts and the Accountant-General will pay the amount due to the railway administration at once, either in cash or by book adjustment subject to subsequent adjustments as regards over and under charges, if any, brought to notice within six months of the date of presentation of the bill by the railway administration. He will then forward the warrants to the controlling officer, for scrutiny and countersignature and will bring the amount finally to book after it has been passed by that officer taking to the appropriate service head any charges, e. g. freight on prisoner's effects or exhibits in a criminal case, which are not debitable to the Police Budget. Any deductions found to be necessary by the Superintendent of Police owing to the improper use of warrants will be recovered by him from the officer responsible and not by the Accountant-General from the Railway administration.

(To be returned to the Officer-in-charge of the party by the Station Master)

(For Superintendent of Police)

(Stamp of).....Police Office

.....District

Kerala State

Date.....20

Head of Account
debitable.....

Accounts Officer with
whom adjustable.....

Book No.....
(To be machine-numbered)

Serial No.....
(To be machine-numbered)

APPENDIX 3

Railway Warrant

To
 The Station Master,
Station.
 Sir,
 Conveyance by railway is required for the undermentioned, proceeding on duty from.....by mail/ordinary train
 to.....via.....by mail/ordinary train
 on presentation of this warrant:—

District	Rank	Name	No.	Class for which accommodation is required	Number of persons for whom conveyance is authorised (Not to be exceeded)	Actually provided with conveyance (Number class-wise)	Rate	Amount	Individual numbers of tickets issued

Baggage (See Note 2)

Nature	Weight	Amount
Purpose of journey (delete as may be necessary) 1. Escort of prisoners .. 2. Escort of Government Treasure .. 3. Transfer .. 4. Other duty (nature to be specified) ..		

Office Stamp

(Signature and designation of
Issuing Officer)

Station Stamp

(Signature of Station Master,
Issuing or Booking Clerk)

NOTE:—1. Columns 1, 2 and 3 must be filled up by the Officer issuing the warrant. Column 4 must be filled up by Officer-in-charge of the party and columns 5, 6 and 7 by the Station Master who will return the form after completion to the Officer-in-charge of the party who will forward it to the District Superintendent of Police.

2. Charges or excess personal luggage of policemen are not authorised baggage charges and must not be included in this form but paid for by the owners in cash.

APPENDIX 4

APPENDIX 4

(See Chapter V, Articles 92 and 93)

Special Rules, Restrictions, etc., regarding particular items of contingent expenditure

General:—The term ‘Government’ referred to in this Appendix shall be construed as ‘Government’ in the Administrative Department except in the following cases:—

(i) Expenditure which exceeds Rs. 25,000 in respect of purchases of stores other than for works;

(ii) Expenditure of a recurring nature; unless otherwise provided in the code and rules made thereunder.

(iii) Expenditure which has not been provided for in the budget;

(iv) Where relaxation of any financial rule is necessary; and

(v) Special cases.

NOTE:—The concurrence of the Finance Department will be necessary in respect of the items referred to under the ‘exception’.

<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
1.	Advertisement charges	The rates of charges should be approved by the Director of Public Relations.
2.	Arms and Ammunition	Sanction of Government should be obtained for purchasing arms and ammunition required by any dept. <i>Exception:</i> —The Inspector-General of Police is authorised to sanction replacement of tear-smoke ammunition up to Rs. 300 on each occasion.
3.	Batta to complainants, witnesses, etc.	Government servants who are summoned to give evidence in their official capacity are entitled to travelling allowance and batta at the rates prescribed in the Kerala Service Rules.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		The Court shall not, however, make any payment in such cases but shall grant them certificates setting forth that they appeared to depose to facts coming to their knowledge in their official capacity, the date on which they appeared and the period for which they were detained, so as to enable them to draw travelling allowance and batta under Rule 86, Part II of the Kerala Service Rules.
4.	Batta to convicted prisoners, under trial prisoners and civil debtors	<p>Batta at the rates specified below may be paid to prisoners, and civil debtors—</p> <p>(1) Batta to A and B class convicted prisoners and special class under trial prisoners</p> <p style="padding-left: 100px;">At Re.1 per head per day if the journey will be completed next morning and Rs. 2 per head per day otherwise.</p> <p>(2) Batta to 'C' class convicted prisoners and ordinary under trial prisoners</p> <p style="padding-left: 100px;">At 75 P. per head per day if the journey will be completed next morning and Rs. 1.25 per head per day otherwise.</p> <p>(3) Batta to civil prisoners</p> <p style="padding-left: 100px;">At 75 P. per head per day if the journey will be completed next morning otherwise Rs. 1.25 per head per day.</p>

NOTE:—1. Prisoners released from the jail who have to proceed distance of more than 8 km. by road or more than 3 hours journey by rail or other mode of conveyance will be given batta as specified above.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>Every prisoner (except an Indian Military prisoner) whose destination after release is on or near a line of railway shall be supplied with a railway ticket of the lowest class or train fare to the station nearest to his home or at which he was convicted, as the Superintendent may decide.</p> <p>When a journey has to be made by boat or steamer the prisoner shall be provided with a passage or passage money to halting place nearest to his destination at the lowest rate.</p> <p>Sick prisoners on release, if unable to travel on foot, shall be provided with a cart or cart-hire as may be necessary.</p>
	NOTE:—2.	<p>Each youthful offender on his release from the Borstal School or Balamandir, will be granted allowance as per the rules detailed below :</p> <p>(a) An inmate whose home or the place where he/she secured employment is on or near a Railway Station shall, on release be supplied with a railway ticket of the lowest class or train fare to the station nearest to the place of destination.</p> <p>(b) When the whole or any part of the journey has to be made in conveyance other than by rail she/he shall be paid passage money for travel by the lowest class in such conveyance to the station nearest to the place of destination.</p> <p>(c) Every boy who has to proceed to a distance of more than 8 km. by road or more than three hours journey by rail or other mode of</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>conveyance shall be given subsistence allowance at the rate of 75 P. per head per day if the journey will be completed next morning or Rs. 1.25 otherwise.</p> <p>(d) When the journey has to be made on foot, 24 km. by road shall be regarded as a full day's journey.</p>
5.	Bedding and clothing to the inmates of the Borstal School and Balamandir	<p>The Superintendent, Borstal School and Balamandir is competent to make the periodical supplies of all the articles to the inmates within the sanctioned scale and within the budget allotment. Boys who are employed on work which will specially soil their clothing may, at the discretion of the Superintendent, be supplied with extra clothing of suitable sort for wear during working hours (e.g. water-proof hoods for boys working in the garden, aprons for those working in the press and occasionally in the kitchen). Extra clothing and bedding shall be issued to the sick boys on the recommendation of the Medical Officer.</p>
6.	Belts and badges	<p>Heads of Departments and District Collectors are authorised to sanction the purchase of belts and badges. Belts may be renewed once in four years in the case of daffadars and two years in the case of peons.</p> <p>Renewals of belts at shorter intervals or of badges may be made, subject to recovery of cost if such renewal is necessitated by carelessness or other avoidable cause. The contingent bills in which charges are drawn for such renewals should furnish particulars of last supply or renewal.</p>
7.	Binding charges	<p>The binding work of each office will, as a rule be attended to by the office Mochees or Binder. If there is no such official on the establishment, the work may be entrusted either to the Government Press, or to private agencies if</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>the Government Press is unable to undertake the work, or if the charge does not exceed Rs. 500 at a time. In cases in which the cost of binding work, done by private agency exceeds Rs. 500 at a time, the charge should be supported by a certificate from the Superintendent, Government Presses to the effect that the work could not have been undertaken by him without prejudice to other Government work already in hand.</p> <p><i>Exception.</i>—The following departments and offices are exempted from the operation of this rule—</p> <ol style="list-style-type: none"> (1) The Office of the Board of Revenue and Collectors. (2) Registration Department. (3) Judicial Department. (4) Chief Engineer's Office. <p>NOTE:—1. In all cases where binding is done or purchase of materials is made through private agency and if the cost exceeds Rs. 500 at a time, the binding or purchase should be arranged by contract after inviting tenders or by auctioning the contract. The High Court is exempted from the operation of this rule.</p> <p>NOTE:—2. Gazettes and Departmental sheets of the Gazettes need not have costly binding. Except those in the libraries they may be stitched together with thick cover paper and the work may be done by the office Mochees or Peons.</p>
8.	Boats—Construction or purchase	This requires the sanction of Government.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
9.	Bicycles, scooters and motor cycles	<p>1. All Heads of Departments and District Collectors are empowered to purchase bicycles for office use without obtaining Government sanction.</p> <p>2. <i>Repairs</i>—Repairs to bicycles supplied to an office may be executed locally under the sanction of the Head of the Office. When, however, the repairs required to the frame of a bicycle will cost so much including transit charges that in the opinion of the Head of the Office it would be better economy to purchase a new bicycle, the machine should be condemned with the sanction of the Head of the Department/District Collector concerned.</p> <p>[G.O. (P) 36/76/Fin., dated 27th January 1976].</p> <p>Repairs to and servicing of motor cycles or scooters supplied to an office, involving Rs. 50 or below at a time may be executed locally under the sanction of the Head of the Office. Repairs involving more than Rs. 50 at a time may be made only with the previous sanction of the Head of the Department.</p>
10.	Boats (including motor boats, fire floats and launches)— Repairs	<p>The Inspector-General of Police has full powers in this respect.</p> <p>The Deputy Inspector-General of Police is authorised to incur expenditure on this account upto an annual limit of 5 per cent of the book value of the boat. The Superintendents of Police and the Officers of corresponding rank in the Police Department may incur charges upto Rs. 100 on each occasion.</p>
11.	Books— Purchase of	<p>Heads of Departments are authorised to sanction the purchase of books for the use of the Departments subject to the following conditions:—</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)

Heads of Offices are also authorised to sanction the purchase of books for the use of their offices from Government Presses and Publication divisions of the Government of India subject to the three conditions below:

- (i) that in all cases budget provision exists or reappropriation is duly made for the cost of books purchased;
- (ii) that the book purchased is required by the officer in the discharge of his official duties independently of the desire of an officer for improvement in subjects connected with his duties;
- (iii) that the supply of any book to a whole class of officers requires the sanction of Government.

NOTE:—1. Only the first of the above conditions shall apply to the purchases made for the Public Library, Trivandrum, Libraries attached to the Secretariat, Law Department and Legislature, High Court Library, Library attached to the Office of the Advocate-General and in the case of class books and library books purchased for schools and colleges.

NOTE:—2. In the case of Government Publications such as the Kerala Service Rules, the Kerala Financial Code, the Kerala Treasury Code, etc. the third condition shall not apply and the expenditure on this account shall be debited to the contingencies of the offices concerned.

NOTE:—3. Full details of the purchase should be furnished to the Audit office in each case.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
12.	Burial of paupers	<p>These charges are incurred by the officers of the Revenue Department to the extent of the powers delegated to them in this behalf. The Collector may sanction expenditure on the account up to *Rs. 25 (Rupees twenty-five only) in each case. In the case of destitute person dying within the limits of a local body, the expenditure on this account is debitable to the funds of the local body concerned, whenever the property belonging to such a destitute is disposed of, the officer competent to dispose of the property may pay the local body concerned charges connected with the burial or cremation of the person concerned. If the amount realised from the property is less than the burial or cremation charges the whole amount may be paid to the local body concerned.</p> <p>Officers in charge of hospitals including Ayurvedic hospitals may incur expenditure to the extent of the powers delegated to them towards burial charges of unclaimed bodies of patients or paupers dying in the hospitals or such bodies subjected to post-mortem examination by the hospital authorities by debit to the contingencies of the department.</p> <p>NOTE:—The expenditure on account of burial charges of unclaimed bodies of patients dying in hospitals and which are subject to post-mortem examination for pathological and teaching purposes shall be met by the Health Services Department.</p> <p>The expenditure on the following items shall be met by the Police Department:—</p> <p>(i) Burial charges of dead bodies produced in the hospitals by the police for the post-mortem for medico-legal purposes.</p>

* G. O. (P) 358/76/Fin., dated 22nd November 1976.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		(ii) Burial charges of unclaimed bodies of patients dying in hospitals which are subject to post-mortem examination at the instance of Police for medico-legal purposes.
13.	Chemicals, exhibits specimens etc., purchase of	<p>This requires the sanction of Government. <i>Exceptions:—</i>(1) The Director, Health Services may subject to budget provision, sanction the purchase of items such as films, equipments and medicines direct from firms with which rate contracts have been entered into. The amount of such purchases shall not exceed the ceilings fixed by the Director of Health Services for each institution with the approval of Government.</p> <p>The Deputy Director of Health Services may sanction the purchase of chemicals and apparatus required for the Public Health Laboratory. The Superintendent of Public Health Laboratory is authorised to incur expenditure on these items up to a limit of Rs. 500 in each case.</p> <p>(2) The Principal, Veterinary College, may sanction the purchase of such articles up to an annual limit of Rs. 1,000.</p> <p>(3) Inspector-General of Prisons may sanction the purchase of chemical and exhibits up to Rs. 500 in each case and an annual limit of Rs. 3,000 provided, the chemicals are to be used as raw materials for jail manufacture. The Superintendents of central jails may incur expenditure on these items up to Rs. 100 in each case.</p> <p>(4) The Director of Museums and Zoos may sanction such expenditure provided the value of each such purchase and/or transport charges does not exceed Rs. 2,000 at a time. The Officer in charge of Sri Chitra Art Gallery may</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>incur such expenditure up to Rs. 200 at a time. The Superintendent of museums, Trichur may sanction such expenditure where the cost does not exceed Rs. 100 on a single item.</p> <p>The Director of Museums and Zoos is also competent to sanction purchase of animals or museum specimens by exchange of animals or specimens of equivalent value and also sale of museum specimens and animals up to the value of Rs. 2,000 at a time.</p> <p>(5) The Chief Government Analyst may locally purchase chemicals, etc., up to a value of Rs. 250 in each case.</p> <p>NOTE:—In the case of purchase made under exceptions (1) to (3) above the Stores Purchase Rules contained in Chapter VI of Vol. I of this Code should be observed.</p>
14.	Cleaning charges (sweeping charges)	Controlling officers are competent to sanction the employment of part-time sweepers and scavengers and to charge their wages to contingencies. The appointment of such employees shall be made only in accordance with the principles and the schedule of pay prescribed by Government for this purpose.
15.	Clocks	Heads of Departments may sanction the purchase of clocks of the value of and under Rs. 200 within budget provision.
16.	Clocks winding charges	Except in the case of tower clocks or clocks of special value there is no need for the employment of professional men for winding the clocks and time pieces and the ministerial heads of the offices concerned should make efficient arrangements for the same without any cost to Government. Where, however, the number of clocks and time pieces kept in any office is too large for being looked after by the ministerial head of the office, a professional man may be engaged with the special sanction of Government. It shall be the duty of the professional man appointed to

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		lookafter the clocks, etc., to wind and regulate them and to attend to the oiling and other petty repairs. He shall maintain a register showing the daily work done by him and obtain therein the signature of the ministerial head of the office concerned, in proof of his having attended to the clocks, etc. The Head of the Office should, before disbursing the remuneration, satisfy himself that the man has properly attended to his work.
17.	Clothings, uniforms and liveries	Heads of Departments may arrange for the supply and renewal of clothing, uniforms and liveries to the Government servants in their departments in accordance with the scales and conditions laid down for each department by the Government from time to time. The purchase shall be made in accordance with the Stores Purchase Rules contained in Chapter VI of Vol. I of this Code.
18.	Cost of sanitation	The Director of Health Services is authorised to incur annual expenditure on account of special arrangements during fairs, festivals and assemblages within the budget allotment the full details of the charge being furnished to the Accountant General.
19.	Conveyance charges	The payment of these charges to non-gazetted or last grade officers is regulated by the provision contained in the note under Rule 64, Part II of the Kerala Service Rules. NOTE 1:—The Director, Water Transport may incur expenditure on this account up to Rs. 25 at a time subject to an annual limit of Rs. 200 NOTE 2:—The Superintendent of Central Jail may sanction the payment of conveyance charges at the rate of Rs. 5 for each lecture to moral or religious lectures subject to the following conditions: (i) The lecturer shall be selected by the Inspector General of Prisons; and

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		(ii) There shall not be more than one lecture for a particular region or its denomination during a week.
		NOTE 3:—The Principal, Medical College may sanction the expenditure for the removal of patients suffering from communicable diseases to the nearest isolation hospitals subject to budget provision and the scale of charges approved by Government.
		The Principal, Medical College, may incur expenditure for the removal of dead bodies from the hospitals to the College at the rate of Rs. 3 per body.
20.	Demurrage charges	All Heads of Departments are competent to sanction demurrage charges up to Rs. 25 in each case under item, if they are satisfied that the amount payable is unavoidable.
21.	Dieting charges	The Inspector-General of Prisons is authorised to sanction the dieting charges in respect of his department. The Director of Health Services, Assistant Director of Health Services and the District Medical Officers and Superintendents of District and General Hospitals are competent to sanction dieting charges to the inmates of relief Settlements and poor and deserving inpatients of hospitals and dispensaries. In all these cases the diet scales have to be approved by Government.
		The Director of Museums and Zoos is empowered to prescribe, add or alterations for Zoo animals according to necessity and incur expenditure within budget allotment.
		The Director, Public Health Laboratory, Trivandrum is competent to purchase locally the diets for the animals limiting the expenditure up to Rs. 100 in each case.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
22.	Elephant charges	The purchase of elephants requires the sanction of Government.
23.	Electrical installation and cost of powers	<p>(a) The installation of electrical lights and fans requires the sanction of Government or such authority to whom powers have been specifically delegated in this regard.</p> <p>(b) All works and repairs in connection with electrical installations to Government buildings should be carried out by the Electrical Wing of the P. W. D. which will recover the cost from the department concerned.</p> <p>(c) The cost of powers consumed and the cost of renewing lamps, replacing bulbs and other similar items of the several offices should be met out of the contingent grants of the respective offices. The department or office meeting these charges should exercise proper check on the consumption of power so that there is no unnecessary waste. As regards Government buildings occupied by officers as free or rented quarters, such charges should be borne by the occupants.</p> <p>(d) All heads of departments are competent to sanction payment of surcharges up to Rs. 25 if they are satisfied that the amount payable is unavoidable.</p>
24.	Freight charges	The sanction of a competent authority for the purchase of any article carries with it the sanction of or incurring the necessary freight charges also, provided that the cost of the article including the freight is within the sanctioning power of the authority that sanctions the purchase.
25.	Furniture	Purchase of furniture for Government offices shall be regulated by the provision contained in Article 128, Chapter VI, Vol. I of this Code. Officers may, however, purchase

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
28.	Laboratory charges	The charges under this head for educational institutions may be passed by the Controlling Officers provided there is budget allotment. The purchase should, however, be regulated by the Stores Purchase Rules contained in Chapter VI of Vol. I of this Code.
29.	Law charges	No expenditure should be incurred on law charges without Government sanction unless it falls within the scope of the delegation made in this behalf. NOTE:—The High Court and Sessions Judges may authorise payment of fees to pleaders engaged to defend accused under the Criminal Rules of Practice.
30.	Livestock	The purchase of livestock in any department requires the sanction of Government. The feeding charges and other expenses incidental to the maintenance of livestock may, however, be sanctioned by the Heads of Departments. The Director of Museums and Zoos is competent to sanction: <ol style="list-style-type: none"> (1) the purchase of animals within the budget allotment, each such purchase not exceeding Rs. 2,000 in value at a time. (2) the purchase of new animals by exchange of animals of equivalent value. (3) the outright sale of the excess stock of animals. <p>The Director of Animal Husbandry may sanction the purchase of livestock from State Government or Central Farms at the rates fixed by the respective farms, subject to budget provisions. He is also authorised to confirm auction sales and accept the lowest tenders relating to the supply of cattle feed and effect local purchase for one year when no tenders are received.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>The Inspector General of prisons may sanction purchase of livestock up to a monetary limit of Rs. 2,000 in each case subject to the condition that the purchase should be made from institutions under the control of the Department of Animal Husbandry or in consultation with the officer of the department not below the rank of a District Officer subject also to budget provisions and the observance of Stores Purchase Rules.</p>
		<p>The Director of Health Services may sanction the hire and purchase of calves and goats required for the Public Health Laboratory, subject to budget provision, Stores Purchase Rules being observed. When a contractor fails to fulfill the terms of his contract the Director of Health Services may effect local purchase of goats and calves as and when necessary.</p>
		<p>The Principal, Medical College may sanction the purchase of animals, viz., dogs, monkeys, rabbits, guinea pigs, frogs, etc., required for the laboratories on tender basis, subject to budget provision.</p>
		<p>The Director, Public Health Laboratory, Trivandrum may sanction the purchase of animals, viz., mice, guinea pig, frog, hen, etc., required for the laboratory on tender basis, subject to the budget provision. When no competitive tenders are received local purchase may be effected after obtaining Government sanction.</p>
31.	Lorry charges	<p>The lorries of the Government Engineering Workshops and Stores Division of the Public Works Department and the lorries of the Kerala State Road Transport Corporation are available for the conveyance of Government articles. The Heads of Departments and Offices in Trivandrum should therefore invariably utilise the service of these lorries</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		for conveying Government articles in and about Trivandrum. When charges for engaging private lorries are claimed by these officers, a certificate from the Superintendent, Government Engineering Workshop and the Executive Engineer in charge of the Stores Division and the Kerala State Road Transport Corporation to the effect that their lorries were not available should be attached to the bill.
32.	Machinery— Purchase of	The purchase of engines, presses or other large machinery requires the sanction of the Government. The charges for the upkeep of the engines and other machinery may, however, be sanctioned by the heads of departments, the work being done by Government institutions, if possible, and if not by firms approved by Government.
33.	Maps— Purchase of	The purchase of maps requires the sanction of the Government except in the following cases: (i) Maps required for educational institutions; and (ii) Maps purchased from the Survey Department.
		NOTE 1:—In the case (i) above, the controlling officers are competent to sanction the purchase of maps.
		NOTE 2:—The Survey Department supplies village maps free of cost once in three years to the Revenue Department and once in five years to the Forest Department, the supply to the latter Department being limited to 4 copies in respect of each village.
34.	Motor vehicles—Hiring charges	The Inspector-General of Police, the Deputy Inspector-General of Police and the Superintendents of Police may sanction charges for motor vehicles hired for Police arrangements.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>(i) During large festivals, tours of Governor and visits of high personages, keenly contested elections to the legislature, parliament and local bodies;</p> <p>(ii) to keep order in disturbed localities and in similar situations;</p> <p>(iii) in connection with the mobilisation and training of District Armed Reserve.</p> <p>The Superintendents of Police should make such arrangements with the approval of the Inspector General of Police.</p> <p>NOTE 1:—The Inspector General of Police should submit to Government on the 15th of January and on the 15th of July of each year a statement showing:</p> <p>(i) Occasions on which motor buses were hired during the previous half year;</p> <p>(ii) the number of buses hired on each occasion;</p> <p>(iii) the number of days for which each bus was engaged; and</p> <p>(iv) the amount paid on account of each bus.</p> <p>NOTE 2:—Ordinarily only the vehicles belonging to the Kerala State Road Transport Corporation should be hired. However, on rare occasions and in the areas where K. S. R. T. C. buses are not available private buses may be hired subject to the production of a certificate to the effect that the State Road Transport Corporation was not in a position to supply buses at the time.</p>
35.	Motor vehicles maintenance and repairs	Vide—Articles 324 and 325 in Chapter XIII of Volume I of this Code.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
36.	Miscellaneous charges—Non-recurring	Heads of Departments and other officers may incur those charges to the extent of the powers delegated to them. Full description of the charges should be given in the bills.
37.	Office expenses	Under this nomenclature are included charge on account of the following—Brooms, nails, waterpots, gumpots, ropes, match boxes, chalk, paste, mats, belts and badges for peons lighting other than electric, cloth for records binding, advertisements, postal commission on money orders and value payable parcels, books of money order and telegraph forms, Railway, Postal and telegraph guides, soap, towels, cleaning, washing, gardening, rat-traps, preparation for preserving records from inserts and wages of messengers.

NOTE 1:—Railway guides may be bought 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 records and other articles belonging to an office are treated as 'office expenses' when they are not incurred in connection with tours.

NOTE 3:—*Money order charges:—*

- (i) *Remittance of pay and allowances.*—The pay, travelling allowances and contingent charges of subordinate Government servants employed in out-of-the way places may be remitted by money order at the expenses of the Government when the headquarters of the subordinate is more than eight kilometres from the treasury, provided that the money order commission will not be more than the travelling allowance payable if a peon were sent to encash the

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Sl. No. of items	Description of charge	Explanations, special rules and restrictions
(1)	(2)	(3)
		<p>bill, cash order or draft on Government account, as the case may be. In special circumstances, e. g., when a peon 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 a peon.</p>
		<p>The pay of village establishments may be remitted by money order at the expense of Government when the village is at least 32 km. from the treasury.</p>
		<p>(ii) <i>Pay of work charged establishments.</i>—In the Public Works Department a Sectional Officer who has to disburse the pay or arrears of pay of any member of a work-charged establishment who is stationed or resides after discharge at a place more than 8 km. away from his (the Sectional Officer's) Headquarters may remit the amount by money order at the expense of the Government, and should debit the money order commission to the work against which the pay is charged.</p>
		<p>(iii) If bills for travelling allowance, pay and allowances or other amounts due to a subordinate Government servant, who is transferred from one station to another, were presented at the Treasury before the date on which he left the first station but could be cashed only after the date, the amount payable to him may be remitted to him by money order, debiting the money order charges to the 'contingencies' of the remitting office. This procedure shall not be</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		applicable in respect of personal advances such as Cycle Advances, Motor Conveyance Advances, House Building Advances and Provident Fund withdrawals.
38.	Pay of Menials	<p>This head is intended for exhibiting the pay charges on account of full-time or part-time contingent employees whose pay is required to be drawn on contingent bills, excepting such pay charges as are treated and adjusted as recognized contingent charges under other heads such as hot weather charges. The charges should be supported by a certificate to the effect that the pay of the employees for the month or the previous month, as the case may be, has been disbursed and their signature obtained in the acquittance rolls. The number and date of sanction given by the competent authority should also be quoted in the bills. Information regarding the rate of pay and the period to which it relates should also be furnished in the bills.</p> <p>Where the work is only of casual nature lasting only for a few days, employment should be on daily rates of wages and where the work is of part-time nature, it should be on part-time monthly wages.</p> <p>NOTE:—All full-time contingent employees of Government Departments who were appointed during the period prior to 1st April 1968 and who had been continuously in service till 31st March 1971 except the following, have been absorbed into regular pensionable establishment creating additional posts on corresponding scale of pay;</p> <p>(1) Those who opted to continue as full-time contingent employees.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		(2) Those who had completed 55 years of age on 1st April 1971.
		The full-time contingent posts held by the employees who have not been absorbed into regular pensionable establishment will stand automatically abolished as and when the existing incumbents retire or otherwise vacate the post.
		No full-time posts borne on contingencies will be created from 1st April 1968. A list of full-time posts borne on contingent establishment as on 31st March 1968 is contained in Appendix 11 of the Kerala Treasury Code, Vol. II.
39.	Portraits and photos for public buildings	The purchase of these require the sanction of Government.
40.	Photographic charges	Charges under this item may be incurred by officers to the extent of the powers delegated to them. The delegation does not, however, extend to the purchase or making of cinematograph films for which the sanction of Government is necessary.
41.	Police charges	<p>(a) <i>Arms including Swords and Accouterments.</i>—The Inspector-General of Police may incur expenditure under this item subject to budget provision.</p> <p>(b) <i>Bandobust Arrangements.</i>—The Inspector-General of Police may incur miscellaneous expenditure up to Rs. 500 on each occasion in connection with bandobust arrangements on such items as:</p> <p>(i) Erection of sheds.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>(ii) Sanitary arrangements.</p> <p>(iii) Renting of accommodation.</p> <p>(iv) Lighting, telephone and other miscellaneous charges.</p> <p>The Superintendents of Police may incur expenditure on the account up to Rs. 200 in each case.</p> <p>(c) <i>Investigation charges.</i>—The Inspector-General of Police may sanction expenditure on investigation of crimes and apprehension of offenders up to Rs. 200 in each case.</p> <p>The Deputy Inspector-General and the Superintendents of Police may sanction such charges up to Rs. 100 in each case.</p> <p>(d) <i>Extradition charges.</i>—The Inspector-General of Police is competent to sanction extradition charges.</p>
41A.	Pressure testing of fire extinguishers	Heads of office may incur expenditure up to Rs. 5 (Rupees five only) for pressure testing of fire extinguishers in their offices, once in two years.
42.	Printing at private presses	<p>Printing work should ordinarily be entrusted only to Government presses. In exceptional circumstances printing work may be given to private presses subject to the general rules which may be issued by Government in this behalf. The rates charged by private presses should be got approved by the Superintendent, Government Presses, Trivandrum. A certificate should also be furnished along with the bill to the effect that the work could not be got done by the Government Presses.</p> <p>Officers in charge of the Government owned commercial concerns may arrange for printing of account books and forms under Store Rules subject to the expenditure being limited to the budget allotment.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		Urgent or special type of printing work will be arranged subject to Store Rules and subject to a limit of Rs. 200 per annum or the budget allotment whichever is less.
43.	Publications, periodicals and newspapers	<p>Newspapers and other periodical publications shall not be purchased or subscribed for at the public expenses by any Government Officer without the previous sanction of the Government except to the extent of the powers delegated.</p> <p><i>Exception.</i>—The Public Library and the Tourist Department are exempt from the above.</p> <p>NOTE:—All recurring publications will be treated for the purpose of this rule as periodicals.</p>
44.	Refreshments at meetings of committees, conferences, etc.	<p>A. <i>Refreshments at meetings of the Committees of the Legislature.</i>—The Secretary, Legislature Secretariat, shall incur expenditure for supplying light refreshments to members at meetings of the committees of the Legislature subject to the following rules:</p> <ol style="list-style-type: none"> (1) The total number of members present at the meeting (both official and non-official) shall not be less than four. (2) The decision to provide refreshments shall be taken either by the Chairman of the Committee or by the Secretary to Assembly. (3) The expenditure shall be restricted to *Rs. 5 (Rupees five) per head subject to a maximum of *Rs. 100 (Rupees one hundred) on any one occasion. (4) Refreshments accompanying tea shall not consist of more than two items of the types that are ordinarily provided at afternoon tea. (5) The annual budgetary limit for expenditure on refreshments shall not exceed *Rs. 40,000

*Substitution [G. O. (P) 269/95/Fin., dated 28th March 1995 w.e.f. 28-4-1993].

*Substitution [G. O. (P) 269/95/Fin., dated 28th March 1995]

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>B. “The expenditure shall be limited to Re. 1 (Rupee one) per head subject to a maximum of Rs. 40 (Rupees forty) on any one occasion” G. O. (P) 89/80/Fin., dated 23rd January 1980.</p>
		<p>2. The decision to provide refreshments at the meetings of the Council of Ministers shall be taken by the Cabinet Secretary or in the case of a conference held by the Chief Minister or other Ministers or Chief Secretary to Government or Secretaries to Government by the Minister concerned or Chief Secretary to Government or Secretary to Government, who convenes the conference.</p>
		<p>*3. The expenditure shall be limited to Rs. 2.50 per head subject to a maximum of Rs. 150 on any one occasion.</p>
		<p>4. Refreshments at such meetings or conferences should be restricted to tea, coffee or a cool drink only and should not include other items like biscuits, cashew-nuts, etc.</p>
		<p><i>Exceptions.</i>—Meetings of the Council of Ministers are exempt from the above restriction.</p>
		<p>5. The expenditure incurred in connection with the supply of refreshments to the Council of Ministers or conferences held by the Chief Minister or other Ministers will be debited to the “Ministers’ Contingencies” and the expenditure incurred by the Chief Secretary to Government or Secretaries to Government to “Secretariat Contingencies”.</p>

*Substitution [G. O. (P) 269/95/Fin., dated 28th March 1995 w.e.f. 12-7-1990].

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		Deleted. G. O. (P) 89/80/Fin., dated 23rd January 1980.
		6. In all cases where the expenditure exceeds the prescribed limits, special sanction of the competent authority is necessary for making payments.
		C. <i>Refreshments at meeting of committees and conferences convened by the Heads of Departments.</i> —In the case of Heads of Departments, specific delegation of powers is required for incurring expenditure under ‘refreshment charges’. Delegation in this regard is contained in the Book of Financial Powers.
45.	Renting of private buildings	<p>To the extent of the powers that may be delegated, Heads of Departments and offices may rent private land and buildings for office, residential and other public purposes subject to the following general principles:</p> <p>(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.</p> <p>In case accommodations are hired for offices and official residences of Government servants the first charge for rent in every year should be supported by a certificate from the Executive Engineer (Roads and Buildings) concerned that suitable Government buildings were not available and that the amounts of rent fixed are reasonable having regard to the local conditions and the scale of accommodation provided.</p> <p>As under the Rent Control Order, when rent is once fixed for a building no fresh rent certificate for every subsequent financial year could be issued in respect of that building</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)

unless the rent of the building has to be enhanced on account of any improvement effected to the building, no annual rent certificate need be insisted on in such cases. However, the certificate regarding the non-availability of Government building to accommodate the offices will be required annually.

NOTE:—In the case of departments in which a Civil Engineering Unit is functioning the certificate issued by the Executive Engineer or the officer in charge of the Unit exercising the powers of an Executive Engineer of the Department concerned, regarding the reasonableness of rent, may be accepted. The non-availability of Government buildings even in these cases should be testified by the Public Works Department.

(b) No building may be rented on a rent in excess of Rs. 300 a month or taken on lease for a period exceeding three years except with the specific approval of Government. The production of the Executive Engineer's certificate as required in (a) above may be dispensed with only in the case of buildings taken on lease under this rule.

Explanation.—The Chief Engineers and the Superintending Engineers in the Public Works Department are competent to sanction renting of private buildings on a rent up to Rs. 500 and Rs. 300 respectively subject to the other conditions laid down in this item.

(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

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)

day after each month's occupation and the rent should 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 clear that the Government are not liable for damage caused by fire.

Powers of the Heads of Departments.—Heads of Departments may sanction the hiring of private buildings subject to the above general principles and also subject to the following conditions:

When the accommodation is provided in a building partly used as a private residence, rent proportionate to the extent of the main building set aside solely for office use, subject to a maximum of half the rent of the building or Rs. 90 a month, whichever is less should alone be sanctioned.

NOTE :—1 No certificate of reasonableness of rent from the Public Works Department or Rent Controller is necessary if the rent does not exceed Rs. 20 a month provided the Head of the Department certifies that the rent is reasonable.

When the accommodation is provided in a separate building the rent should not exceed Rs. 200 a month in each case; and

NOTE :—2 No annual renewal certificate of rent need be insisted on for the continued occupation of the same building by

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>the same department at the same or a lower rate of rent, but where there is no reduction of rent, the Head of the Department should record a certificate to the effect that there has been no general reduction in rent values of buildings in the locality. This certificate should be attached to the first bill for rent after the expiry of the period of three years.</p> <p>In such cases, unless the periods of lease have been specified in the original sanction, it is not, however, necessary to renew sanction for the continued occupation of the same buildings in subsequent years.</p>
46.	Service postage and telegram charges	<p>The following instructions supplement those contained in Article 116 of this Code, Vol. I.</p> <ol style="list-style-type: none"> 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 charges 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 at the expense of the State, as such communications are private and not official.

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Sl. No. of items	Description of charge	Explanations, special rules and restrictions
(1)	(2)	(3)
		<p>(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".</p> <p>NOTE :—Collectors, Revenue Divisional Officers and other Government servants entrusted with the supervision of estates under the Court of Wards and with any other duty connected with their management may use service postage stamps and their cost need not be recovered.</p> <p>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 note of such destruction made in the remarks column of the application register against the item concerned. The unused copy stamp papers if any, should then be sent to local or nearest sub treasury to be added to its stock.</p> <p>3. Service postage stamps and post cards may be used for despatching letters written by convicts and also letters written by indigent patients in the mental hospitals in the State.</p> <p>4. Bearing postage paid in cash should be separately noted in contingent bills.</p> <p>5. (i) Foreign telegrams despatched from India</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>by Government Departments or public officials in the interests of private persons are not entitled to any concession that may be admissible to Government 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 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.</p> <p>(ii) If any telegram sent by a Government Department or a public official in India to the India Officer or the High Commissioner for India, London, or vice versa, in the interest 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</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		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. 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 telegram 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. <i>Payment for telegram charges.</i> —(a) Telegraph charges should be paid in cash. However the heads of offices may, wherever found advantageous, make use of the facility of the "credit accounts system". Details regarding the opening of the credit accounts system are as indicated below:
		(1) A letter of guarantee indicating that payments of the bill in respect of telegraph charges for telegrams booked under credit account system together with the upkeep fee has to be furnished by the Officer, Local Head of State

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		Government to the Head of Telegraph Office where this system is desired.
		(2) Telegrams under the system will be accepted in all combined sub offices and Departmental Telegraph Offices on application.
		(3) The charges due on the telegrams booked during the month together with the upkeep fee due, will be billed by the telegraph office in the first week of the following month.
		(4) The upkeep fee is Rs. 5 per account per month irrespective of the number of telegrams booked. The upkeep fee will also be charged even if there is no telegram during the month.
		(5) Payment of the bill will have to be arranged within two weeks of the date of the bill either by cash or cheque into the same office where the account is operated.
	(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:—
		(1) A telegram should not be sent when a letter would serve the same purpose equally well.
		(2) State telegrams should, as a rule, be classed as “Ordinary”.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		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
		(iii) Except when extreme precision is important, State telegrams should be expressed in a 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.
		NOTE :—2. Books of telegram forms required for official use may be obtained on payment from any Principal Government telegraphic 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.
47.	Stationery articles—Supply of	Articles usually supplied by the Stationery Department should be obtained only from that department. The local purchase of such articles, (including rubber stamps and ink for them) are not admissible except to the extent of the powers specifically delegated.

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
48.	Telephone charges	<p>No new telephone connection may be sanctioned except with the previous approval of Government. The number and date of the Government order sanctioning the expenditure should be quoted on the bills on which the charges are incurred.</p> <p>The shifting of existing telephone connections may be sanctioned by the Heads of Departments.</p> <p>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 on the value of the private calls made and for accounting for such items in its own office accounts.</p> <p>In the case of residential telephones also, the bills in respect of call charges and rental charges shall initially be paid by the department, and any amount recoverable from the officer on account of call charges and rental charges for the period of leave, in excess of the first three months when the officer concerned is on leave for more than three months at a stretch, should be recovered from the officer himself later on.</p> <p>The recovery should be treated as abatement of charges if effected in the year in which the charges were paid and as miscellaneous receipts of the department concerned if effected after the close of the year. Recoveries effected in advance of the payment of the telephone bills may be credited to revenue.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
49.	Tents	<p>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 subject to Stores Purchase Rules contained in Chapter VI of Volume I of this Code.</p> <p>II. <i>Cost of carriage of tents.</i>—The cost of the transport of tents in whole or in part is debited to the Government only when they are carried on tour beyond a distance of 8 km. 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.</p> <p style="padding-left: 40px;"><i>Repairs.</i>—1. Charges for the repair of tents may be incurred under the sanction of the Head of the Department.</p> <p style="padding-left: 40px;">2. No expenditure should be incurred within twelve months from the date of the original issue of tents.</p> <p>NOTE:—The Deputy Inspector General and Superintendents of Police including officers of corresponding rank of the Police Department may after the expiry of the period specified in 2 above, incur expenditure towards repairs to the tents annually on each set of tents up to:—</p> <p style="padding-left: 40px;">(i) Rs. 40 during the first three years;</p> <p style="padding-left: 40px;">(ii) Rs. 50 during the next two years and</p> <p style="padding-left: 40px;">(iii) Rs. 60 during any further period of use.</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
50.	Tour charges	<p>These include charges for packing, carriage of records, petty carriage and coolie hire incurred in connection with tours of Government Officers.</p> <p>The charges may be incurred subject to budget provision. The details regarding rates, etc., should be given in the bills.</p> <p>The luggage charges claimed for the conveyance of Government articles by motor buses and boats open to the public on hire, during tour, should be limited to a single passenger fare. But in the case of certain Heads of Departments and District Officers it may not always be possible to strictly adhere to this limit, as in exceptional cases, when the circuits are on long duration, it will be necessary for them to take more articles with them than what would ordinarily be required. In such cases they are permitted to claim luggage charges in excess of the above limit but not exceeding two men's fare provided they certify in the bills that the charges were actually incurred and could not be avoided. Luggage charges in excess of the above limits require the sanction of Government.</p> <p>NOTE:—1. When a conveyance is stated to have been used for carrying Government things alone, a certificate from the disbursing officer that it was solely used for Government purposes should be furnished.</p> <p>NOTE:—2. When a conveyance is used partly for Government and partly for private purposes, only half the hire should be charged to Government, the other half being borne by the officer for whom the conveyance was used.</p>
51.	Typewriters, etc.	<p>1. Typewriters, duplicators, comptometers, etc., should be obtained only by indent</p>

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<i>Sl. No. of items</i>	<i>Description of charge</i>	<i>Explanations, special rules and restrictions</i>
(1)	(2)	(3)
		<p>on the Stationery Department with the sanction of Government in each case. Their cost will be charged in the same way as that of stationery.</p>
		<p>2. Portable typewriters for travelling purposes or for personal use should not be supplied without the sanction of Government.</p>
		<p>3. The machines should never be allowed to be repaired by any person other than the Government Mechanic of the Stationery Department and whenever there is any defect in the machines the matter should be promptly intimated to the Controller of Stationery informing him of the make and number of the machine and also as far as possible the nature of the defects so that he may immediately arrange for the repair of the same. A book should be maintained in each office for the Mechanic to note condition of the machines, every time he examines them and a copy of his observations should be forwarded at once to the Stationery Department. If the defects are only slight and could be removed on the spot, they will be attended to them and there by him to avoid the necessity of sending the machines to the Stationery Department.</p>
		<p>4. No machine should be rejected as worn out and unfit for use until it has been examined by the Stationery Department. Worn out machines should be returned to the Stationery Department before a new machine can be issued.</p>
52.	Washing charges of uniforms	<p>The charge for washing the uniforms supplied to last grade servants may be met from "office expense".</p>

*ANNEXURE

Deleted vide G. O. (P) 1067/87/Fin., dated 10th December, 1987.

APPENDIX 5

(See Chapter V Article 103)

List of items of contingent expenditure requiring countersignature after payment

<i>Sl.No.</i>	<i>Head of account</i>	<i>Item of expenditure</i>	<i>Countersigning authority</i>
(1)	(2)	(3)	(4)
1	239. State Excise	Petty construction and repairs	Board of Revenue
2	251. Public Service Commission	Charges Incurred by Collectors of Districts in connection with the examination conducted by the Public Service Commission	Secretary, Public Service Commission
3	(a) 252. Secretariat General Services & 253. District Administration	Amounts advanced by Committing Magistrates to witnesses to attend Courts of Session	District and Sessions Judge
	(b) 214. Administration of Justice	Amounts paid by Second and Third Class Magistrates to complainants and witnesses	Sub-divisional Magistrates
4	254. Treasury and Accounts, Administration—Local Fund Audit, Establishment	All charges incurred by District Inspectors	Examiner, Local Fund Accounts
5	256. Jails	<ol style="list-style-type: none"> 1. Dietary charges 2. Medical and sanitary 3. Clothing and bedding 4. Transport of prisoners 5. Livestock, tools and plants 6. Other charges 7. Rent 8. Stationery 	All Jails viz. Central Prisons, Open Prisons, District Jails, Special Sub Jail and 'A' Class Sub Jails are under the direct control of the Jails Department and so the Inspector General of Prisons or any other officer to whom the powers are delegated.

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6 256. Jails (c) Jail Manufactures	<p>(a) Quinine Manufacture</p> <p>(b) Other Manufacture</p> <p style="text-align: right;">} All charges</p>	Inspector General of prisons and Chief Inspector of Certified Schools
7 305. Agriculture—Experimental Farms—Agricultural Research Stations	<p>(i) Purchase of live and dead stock and cost of land</p> <p>(ii) Other contingencies—Working expenses, rates and taxes, rents and other petty supplies</p>	Paddy specialist in the case of the Research Stations at Pattambi, Tirukuppam and Maruteru and the District Agricultural Officer in charge in other cases
Agricultural demonstration and propaganda including public exhibitions and fairs	<p>(i) Purchase and distribution of seeds, manure, etc., cotton, green manure, ploughs and implements, other miscellaneous, seeds and manure</p> <p>(ii) Experimental cultivation—Demonstration charges miscellaneous experiments</p> <p>(iii) Public exhibition and fairs—Exhibition charges</p> <p>(iv) Scheme for the control of pests and diseases of crops</p> <p>(v) Seed multiplication scheme</p>	Deputy Director of Agriculture in charge of the Division
8 255. Police	Bills for amounts required to meet the Railway freight charges for arms, ammunition and other store articles received from the arsenals and ammunition depots	Inspector General of Police

APPENDIX 5

APPENDIX 5—(contd.)

<i>Sl.No.</i>	<i>Head of account</i>	<i>Item of expenditure</i>	<i>Countersigning authority</i>
(1)	(2)	(3)	(4)
9	310. Animal Husbandry—Breeding Operations	Charges relating to the maintenance of breeding bulls, purchase of livestock, purchase of dead stock, repairs and upkeep, maintenance of cattle, coolies, labour, etc.	Director of Animal Husbandry for the abstract bills drawn by the livestock Development Officer, Livestock Development Officer for bills drawn by the Farm Manager in charge of other Cattle Breeding Farms
10	320. Industries—Direction	Bills drawn by the Inspector of Industrial Schools	Director of Industries and Commerce
	District Engineers	All Charges	
11	277. Education—Examinations—Government Examination by the Board of Technical Education	All Charges	Director of Technical Education
12	288. Social Security and Welfare	<ol style="list-style-type: none"> 1. Dietary charges 2. Medical and sanitary 3. Clothing, bedding 4. Transport of inmates 5. Livestock, tools and plants 6. Other charges 7. Rent, rates and taxes 8. Stationery 	Inspector General of Prisons or any other officer to whom the powers are delegated in respect of borstal school, balamandirs and remand homes

G.O. (P) 1108/79/Fin., dated 24th December 1979

APPENDIX 6

APPENDIX 6

(See Chapter V, Article 103)

Rules for the administration, supervision and control of secret service expenses

1. When an allotment is placed at the disposal of an officer for secret services, the officer concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered, with a note of the progressive expenditure. Within the allotment, the officer may draw bills for such sums as may be necessary. The bills will not be supported by vouchers.

2. The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible to see that the accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.

3. The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts if any connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para (4) below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the Treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry.

4. In respect of each officer authorised to incur secret service expenditure, Government will nominate a controlling officer who should conduct at least once in every financial year, a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Accountant-General in the following form not later than the 31st August following the year to which it relates:—

“I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st March 20.....was Rs..... that the balance in hand on the said 31st March was Rs.....and that this balance was surrendered by short-drawing in the first bill presented during the year, and I declare that the interests of the public service required that the above payments should be made out of secret services funds and that they were properly so made.”

5. The accounts of secret service expenditure will not be subjected to scrutiny by the audit authority.

6. The following officers are authorised to incur secret service expenditure under the head of account noted against each:—

- | | |
|---|--|
| *1. Director General of Police | 2055-Police
00
001-Direction and Administration
99-Superintendence
15-Secret Service Expenditure |
| 2. Director, Vigilance & Anti-corruption Bureau | 2070-Other Administrative Services
104-Vigilance
99-Vigilance
15-Secret Service Expenditure |

*Substitution [G.O. (P) 472/2002/Fin., dated 18th July, 2002]

APPENDIX 6

- | | |
|---|--|
| 3. Commissioner of Public Examination | 2202-General Education
02-Secondary Education
108-Examinations
99-Examination Wing
15-Secret Service Expenditure |
| 4. Commissioner for Entrance Examination | 2202-General Education
03-University and Higher Education
800-Other Expenditure
93-Commissionerate for Entrance Examination for admission to Professional Colleges
15-Secret Service Expenditure |
| 5. Chief Conservator of Forests (Vigilance) | 2406-Forestry and Wild Life
01-Forestry
001-Direction and Administration
95-District Offices
15-Secret Service Expenditure |
| 6. Commissioner of Excise | 2039-State Excise
001-Direction and Administration
99-Superintendence
15-Secret Service Expenditure |
| 7. Director of Higher Secondary Education | 2202-General Education
02-Secondary Education
109-Government Secondary School
86-Higher Secondary Education (Plus two Course)
15-Secret Service Expenditure |

The amount required by the Chief Secretary to Government will be drawn by the Account Section of the Government Secretariat while the funds required by the other officers will be drawn by them in contingent bills. The above officers will be responsible to maintain the accounts, registers, etc., as provided under Rules 1, 2 and 3 in respect of expenditure incurred by each.

7. (a) The Chief Secretary to Government or such other officer as he may nominate will be the controlling officer in respect of *items one to four and seven mentioned in Rule 6 for the conduct of administrative audit every year and for furnishing a certificate to the Accountant-General for purposes of Rule 4 above.

NOTE:—The Finance Secretary to Government is the controlling officer nominated by the Chief Secretary to Government for the purpose of this rule.

(b) †The Controlling Officer in respect of the following items will be as under:—

- Items 3&7—Secretary to Government, General Education
- Item 4—Secretary to Government, Higher Education
- Item 5—Secretary, Forest and Wild Life
- Item 6—Secretary, Taxes

*Substitution [G.O. (P) 697/84/Fin., dated 23rd November, 1984]

†Modified vide G.O. (P) 472/02/Fin., dated 18th July, 2002.

APPENDIX 7

APPENDIX 7

(See Chapter VIII, Article 207)

Instructions for the drawal of discretionary grants by the Revenue Officers

1. The claims may be preferred in a bill in T. R. 42, Kerala Treasury Code.
2. A statement and certificate as given below should also be attached to the bill.

Statement

I. Name of the Calamity		
No. of families for whom the discretionary grant is drawn in this bill	<i>Rate</i>	<i>Amount</i> <i>Rs. P.</i>

Total		_____
Total amounts drawn in respect of the calamity to end of		
The last bill was cashed on		
Amount drawn on this bill		

Total		_____

NOTE:—If discretionary grants for more than one calamity are drawn in the same bill, the above information should be given separately for each calamity.

II. Details of the discretionary grants paid during the year.

Total of the amounts drawn from 1st April.....up to end of the previous bill cashed on	<i>Rs. P.</i>
Amount drawn in this bill	_____
Total	_____

Certificate

Certified that the limits prescribed in Article 207 have not been infringed, (2) that the other conditions prescribed in the rules have been observed and (3) that the amounts drawn up to end of the previous bill have been disbursed, proper acquittances obtained and filed.

Signature
(Designation of Officer)

APPENDIX 8

APPENDIX 8

(See Chapter IX, Article 254)

List of places in the State where there is risk of filariasis

1. Trivandrum City
2. Quilon Town
3. Karunagappally Taluk
4. Kayamkulam Town
5. Karthigappally Taluk
6. Ambalapuzha Taluk
7. Sherthallai Taluk
8. Alleppey Town
9. Vaikom Taluk (Western half)
10. Cochin Taluk
11. Ernakulam, Mattanchery, Fort-Cochin Towns, Willingdon Island
12. Cranganore Taluk
13. Edappally Village
14. Parur Taluk
15. Chowghat Taluk
16. Ponnani Taluk
17. Tirur Taluk
18. Kozhikode Taluk
19. Quilandi Panchayat
20. Badagara Panchayat
21. Tellicherry Town
22. Cannanore Town
23. Baliapattanam Panchayat
24. Kasaragode Panchayat
25. Manjeswar
26. Trichur Town
27. Taliparamba Panchayat in Cannanore District.

APPENDIX 9

APPENDIX 9

(See Chapter XI, Article 288)

Bank Guarantee Scheme

The important provision of the 'Bank Guarantee Scheme' and the procedure obtaining thereunder are given below:

I. Provisions

(a) Scheduled banks (including the State Bank of India) approved by the Reserve Bank of India in this behalf are permitted to issue guarantees or tender fixed deposit receipts, etc., up to certain specified limits without being required to deposit cash or lodge Government securities as over.

NOTE:—Individual Deposit Receipts or Guarantees of Scheduled banks up to a limit of Rs. 25,000 (Rupees twenty-five thousand only) furnished as Earnest Money Deposit of Contractors may be accepted without insisting on confirmatory advices from the Reserve Bank of India being received subject to the condition that before the contract is finally awarded to successful tenders, necessary confirmatory advices should be received by the Departments concerned.

(b) Guarantee bonds executed or fixed deposit receipts, tendered in excess of the limit fixed for an approved Bank will not be accepted by Government Departments unless the Bank lodges either with the Reserve Bank of India or the Department concerned requisite cash or Government Securities as cover for such excess.

(c) Guarantee bonds executed or fixed deposit receipts, etc. tendered by scheduled banks which have not been approved by the Reserve Bank of India for the purpose can be accepted provided:

(i) the bond in question is countersigned by any of the approved banks (including the State Bank of India) whereby the latter undertakes full responsibility to indemnify the Government Department in case of default; or

(ii) the bank concerned lodges either with the Reserve Bank of India or the Government Department concerned requisite securities as cover, the securities being valued on the basis of the market value thereof allowing for a margin of 5 per cent.

(d) In the case of Government securities lodged by Scheduled Banks with the Reserve Bank of India as cover against the guarantees executed or fixed deposit receipts tendered in favour of Government Departments, the Reserve Bank may, at its discretion, grant advances against such securities up to 50 per cent of the market value thereof to sound banks in an emergency.

APPENDIX 9

II. Procedure

(a) When an approved Scheduled Bank of any of its offices executed a guarantee or tenders a fixed deposit receipt, it or the office concerned has to intimate to the principal office or the Reserve Bank (i.e., the office at which it maintains its principal account under the Scheduled Bank's Regulations) direct the name of the party on whose behalf the guarantee is being given or fixed deposit receipt is being rendered and the name of the Government Department to which the instrument is being tendered, endorsing a copy of its letter to the Government Department concerned. The bank's office will also advise its principal office accordingly. In the case of guarantees, etc., issued by unapproved banks, the necessary particulars thereof have to be intimated to the office of the Reserve Bank with which the bank concerned has deposited cash or lodged Government Securities as cover. A scheduled bank is permitted to deposit securities for the purpose at any office of the Reserve Bank at which place of guaranteeing or tendering branch is situated.

(b) Immediately on receipt of the above intimation, the concerned office of the Reserve Bank will advise the Government Department concerned to accept the instrument in question if the amount of the guarantee or the fixed deposit receipt is within the limit fixed for the bank, having regard to the amount of outstanding guarantees, etc., or in case the amount of guarantee, etc., is in excess of the prescribed limit, if the bank concerned has lodged sufficient cover. In the case of unapproved banks, similar advice would be sent if the amount of cash and/or Government securities held on behalf of the bank concerned is sufficient to cover the amount of the instrument in question, the Government securities being valued, as already stated, on the basis of market price allowing for a margin of 5 per cent. A copy of such acceptance advice will be endorsed to the principal or local office of the bank as the case may be.

The above procedure will be followed only when Government securities and/or cash are deposited with the Reserve Bank of India. In case they are lodged with the Government Department concerned, no intimation to the Reserve Bank about the particulars of the instrument is necessary and the question issue of an acceptance advice by the bank will not also arise.

(c) In connection with the Government securities to be deposited as cover for guarantees executed in favour of and deposit receipts, cash certificates, etc., tendered to any Government Department, the Reserve Bank will obtain from the scheduled banks concerned a letter of authority as per specimen forms attached (marked 'B' and 'C').

(d) Specimen form of guarantee bond prescribed by the State/Government to be used by banks* is also attached (marked 'D' and 'E').

APPENDIX 9

The State Government and other institutions which adopt the scheme have to forward to the Reserve Bank for information and record, copies of the guarantee bond forms which have been actually prescribed by them. It may be particularly noted that the period of expiry of the bond has to be indicated by the department taking the guarantee and in fixing it care should be taken to make due allowance for the period necessary for submission of claim if any. The date of expiry of the bond will thus extend beyond the date of termination of the contract so that there would be enough time to review the position and submit claims, if any, or to extend the period of the guarantee, if necessary.

(e) When the guarantee, expires is cancelled, or, in the case of a fixed deposit receipt, etc., the stipulated period for the lodgment of the receipt is over, the bank and the Government Department concerned will advise immediately.

(i) the principal office of the Reserve Bank in the case of guarantee executed or fixed deposit receipts tendered by approved banks within limits, and

(ii) the particular office of the Reserve Bank with which the amount of cash is deposited or securities are lodged as cover by unapproved banks or by approved banks which have executed guarantees, etc., in excess of their prescribed limits.

(f) On receipt of the relative advice of the Government Department concerned, regarding the expiry of the cancellation of the instrument in question, the Reserve Bank would restore the limit and/or release the securities, if any, held.

(g) The form of the letter of deposit to be obtained by Government Departments from banks while accepting their fixed deposit receipts, cash certificates, etc., in lieu of the cash deposit required is also attached (marked 'F'). It may be added that the acceptance of fixed deposit receipts by the Government of India under the scheme, *inter alia*, is subject to the provisions of Rule 277 of the General Financial Rules, Vol. I (*vide* paragraph 3 of the Government of India Office Memorandum, dated the 17th May 1955, referred to above). In terms of the said rules, fixed deposit receipts which are in the name of a contractor can also be tendered as security deposit. In this connection the Government of India have stated that where a fixed deposit receipt standing in the name of the contractor is tendered under the guarantee scheme, the certificate as required under the above rule that the deposit can be withdrawn only on demand or with the sanction of the pledgee (Government Officer concerned) should be given on the deposit receipt. If, however, any bank does not agree to record such a certificate as required under the rule for technical or other reasons, such deposit

APPENDIX 9

receipts cannot be accepted as security by the Government of India and the party concerned is advised to take out the deposit receipt in the name of the officer concerned.

- NOTE:—(1) Reference made to Government Departments in the above note are deemed to be references to the State Government as well as other institutions which have adopted the scheme.
- (2) The specimen forms of letters, etc., attached to this note are on the lines of the forms approved by the Government of India.

Copy of the Office Memorandum No. F7 (27)—F.I./54, dated the 26th February 1955 issued by the Government of India, Ministry of Finance, Department of Economic Affairs, New Delhi, to various Government Departments

Subject.—Guarantee offered by Banks to Railways and other Government Departments regarding the payment of freight, implementation of Government contracts, etc.

With reference to the Ministry of Finance, Department of Economic Affairs, Memo No. F7 (27)-F. 1/54, dated the 28th December 1954, on the subject noted above, the undersigned is directed to state that on reconsideration the Government of India have decided that proposal to set up State Bank of India need not hold up the examination of working of the bank guarantee schemes as outlined in the Ministry's Office Memorandum No. F7 (107) F. 1/50, dated the 1st June 1953.

The said scheme has accordingly been reviewed in the light of the recommendation of the Committee on Finance for Private Sector (with Shroff Committee), and it has been decided that scheduled banks approved by the Reserve Bank of India in this behalf shall be eligible to issue guarantees or tender fixed deposits with etc., up to certain specified limits without being required to lodge Government securities as cover. A scheduled bank offering such guarantee and desiring to know whether it is eligible for this concession, may be asked to refer to the principal office of the Reserve Bank of India (i.e., the office with which it maintains its principal account under the Scheduled Bank's Regulations) whether it is so eligible and if so to what extent. The banks to whom this concession is extended will be required to advise the particulars of such guarantees, etc., to the principal office of the Reserve Bank. No Government Department should accept any such bank guarantee or fixed deposit receipts, etc., without obtaining in writing the concurrence of the principal office of the Reserve Bank of India, the expiry of the guarantee or its cancellation should also be unfailingly advised to the same office.

APPENDIX 9

2. In respect of all guarantees issued or fixed deposit receipts, etc., tendered by banks not eligible for this concession or in excess of the limit fixed for the banks eligible for the concession, the procedure laid down in this Ministry's Office Memorandum No. F7 (107)-FI/50, dated the 1st June 1953 will continue to obtain.

3. The revised scheme will be in force for a period of one year from the 1st March 1955, at the end of which the position will be reviewed.

**Copy of Office Memorandum No.F7 (27)-FI/54, dated the 17th
May 1955 issued by the Government of India, Ministry
of Finance, Department of Economic Affairs, New Delhi, to
various Government Departments**

Subject.—Guarantees offered by Banks to Railways and other Government Departments regarding the payment of freight, implementation of Government contracts, etc.

The undersigned is directed to refer to this Ministry's O.M. No. F7 (27)—FI/54, dated the 25th February 1955, on the subject mentioned above and to state for the clarification of all concerned that with introduction of the revised scheme with effect from the 1st March 1955 for a period of one year the position will be as indicated below:

(a) The scheduled banks (including the Imperial Bank of India) approved by the Reserve Bank of India in this behalf shall be eligible to issue guarantees or tender fixed deposit receipts, cash certificates and such other instruments representing any special class of deposits up to certain specified limits without being required to lodge securities as cover.

(b) Guarantee bonds executed or fixed deposit receipts, etc., tendered in excess of the limit fixed for an approved bank (including the Imperial Bank of India) for the purpose will not be accepted unless the bank concerned lodges with the Reserve Bank of India requisite securities, viz., cash deposits or Government securities, in respect of the guarantees to be executed or fixed deposit receipts, etc., to be tendered by it in excess of the limit.

(c) Guarantee bonds executed or fixed deposit receipts, etc., tendered by scheduled banks which have not been approved by the Reserve Bank of India for the purpose may be accepted, provided—

(i) the bond in question is countersigned by any of the approved banks (including the Imperial Bank of India) whereby the latter undertakes full responsibility to indemnify the Government Department in the case of default;

APPENDIX 9

(ii) the bank concerned lodges with the Reserve Bank of India requisite securities namely cash deposits or Government securities in respect of the guarantees to be executed or fixed deposit receipts, etc., to be tendered by it.

(d) If any scheduled bank desires to lodge cash or Government securities to cover its guarantee or fixed deposit receipt, etc., with the Government department concerned; it may be permitted to do so, the amount of securities being sufficient to cover the full amount of the guarantee or the fixed deposit receipt, etc., with a margin of 5 per cent below the market price.

2. In all cases other than those where securities are lodged with the department concerned in terms of paragraph 1(d) above, no Government Department should accept any such bank guarantee or fixed deposit receipt, etc., without getting in writing the concurrence of the Reserve Bank of India.

3. The terms of issue of the fixed deposit receipts, etc., will in other respects continue to be governed by the provisions of Rule 277 of the General Financial Rules, Vol. I of the Central Government.

4. The advice regarding the cancellation or expiry of bank guarantees, etc., should be immediately sent to the office concerned of the Reserve Bank of India by the Government department concerned so that the scheme may work smoothly.

Letter of authority 'B'

The Manager,
Reserve Bank of India,
.....

Dear Sir,

With reference to the Government securities and/or cash that have/has been deposited or may hereafter be deposited by us into the "Bank Guarantees Security Deposit Account"/"Bank Fixed Deposit Receipts Guarantees Cash Deposit Account" with you in connection with our guaranteeing to the accepting our the..... fixed deposit receipt the due implementation of contracts entered intoas security for or to be hereafter entered into by our constituents with the.....

APPENDIX 9

and in consideration of premises, we hereby agree that as and when required or instructed by the you may appropriate as much of the cash and/or sell, after giving us seven days notice, as much of the securities referred to above as you may consider necessary for paying over to the..... sums which the.....may claim to be payable to it by our constituents by reason or in respect of their failure in the proper performance of any of their contracts with the and also to cover the costs, charges and expenses of and incidental to such sale.

This shall not in any manner prejudice or affect any right which you may have in regard to the said securities in connection with advance made by you to us against cover of the said securities.

Yours faithfully,
For and on behalf of.....
Manager/Managing Director/Secretary.

NOTE:—To be used by Scheduled Banks in connection with the guarantees executed/fixed deposits receipt rendered to the

‘C’

From
.....
.....
.....

To
The Manager,
Reserve Bank of India,
.....

Dear Sir,
Guarantees offered and fixed deposit receipts tendered by Scheduled Banks to the.....regarding implementation of contracts, etc.

With reference to the ‘Letter of Authority’, dated the..... already given by.....Bank Ltd., in connection with the above scheme, we confirm that cash certificates and other similar instruments are covered by the term ‘fixed deposit receipt’ in the ‘Letter of Authority’ referred to above.

Yours faithfully,

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‡ **Guarantee Bond prescribed by the Government of Kerala**

FORM 'D'

In consideration of the Governor of Kerala (Hereinafter called "the Government") having agreed to exempt..... [hereinafter called "the said contractor(s)/supplier(s)"] from the demand, under the terms and conditions of an Agreement dated..... made betweenand..... for(hereinafter called "the said Agreement") of security deposit any other cash deposit like earnest money deposit or any other forms of assurances for performance of contract for the due fulfilment by the said Contractor (s)/supplier(s) of the terms and conditions contained in the said Agreement, on production of a bank guarantee for Rs.....(Rupees.....only), we.....(indicate the name of the bank) (hereinafter referred to as "the bank") at the request of.....Contractor(s)/supplier(s) do hereby undertake to pay to the Government an amount not exceeding Rs.....(Rupees.....only) against any loss or damage caused to or suffered or could be caused to or suffered by the Government by reasons of any breach by the said contractor(s) of any of the terms or conditions contained in the said Agreement.

2. We.....(indicate the name of bank) do hereby undertake to pay the amounts due and payable under this guarantee without any demur merely on a demand from the Government stating that the amount claimed is due by way of loss or damage caused to or would be caused to or suffered by the Government by reason of any breach by the said contractor (s)/supplier (s) of any of the terms or conditions contained in the said Agreement or by reason of the contractor(s)/supplier(s), failure to perform the said Agreement. Any such demand made on the Bank shall be conclusive as regards the amount due and payable by the bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs.....(Rupeesonly).

3. We.....(indicate the name of the bank) undertake to pay to the Government any money so demanded not withstanding any dispute or disputes raised by the contractor (s)/supplier(s) in any suit or proceeding pending before any Court or Tribunal relating thereto our liability under this present guarantee being absolute and unequivocal.

The payment so made by us under this bond shall be a valid discharge of our liability for payment thereunder and the contractor(s)/supplier(s) shall have no claim against us for making such payment.

‡ Substitution [G.O. (P) 461/89/Fin., dated 24th October, 1989]

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4. We.....(indicate the name of bank) further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said Agreement and that it shall continue to be enforceable till all the dues of the Government under or by virtue of the said Agreement have been fully paid and its claims satisfied or discharged, or till.....Office/Department, Government of Kerala.....certifies that the terms and conditions of the said Agreement have been fully and properly carried out by the said contractor(s)/supplier(s) and accordingly discharges this guarantee. Unless a demand or claim under this guarantee is made on us on or before the.....(specify the date) we shall be discharged from all liability under this guarantee thereafter.

5. We.....(indicate the name of bank) further agree with the Government that the Government shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said Agreement or to extend time of performance by the said contractor(s) from time to time or to postpone for any time or from time to time any of the powers exercisable by the Government against the said Contractor(s)/Supplier(s) and to forbear or enforce any of the terms and conditions relating to the said agreement and we shall not be relieved from our liability by reason of any such variation, or extension being granted to the said Contractor(s)/Supplier(s) or for any forbearance, act or omission on the part of the Government or any indulgence by the Government to the said Contractor(s)/Supplier(s) or by any such matter or thing whatsoever which under the law relating to sureties would, but for this provision, have effect of so relieving us.

6. This guarantee will not be discharged due to the change in the constitution of the Bank or the Contractor(s)/Supplier(s).

7. We.....(indicate the name of the bank) lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Government in writing.

Dated the.....day.....

for.....

(indicate the name of bank)

APPENDIX 10

APPENDIX 10

(See Chapter IX, Article 253)

Rules for the grant of immediate relief to the families of employees who die in harness

1. *Purpose.*—This relief is given in the form of an advance to enable the family of a Non-Gazetted Officer/Gazetted Officer who dies while in service to meet the immediate requirements, if in the opinion of the Head of the Department/Office, the family concerned has been left in indigent circumstances upon the death of the employee on whom it was dependent and is in immediate need of financial assistance.

2. *‡Amount of the relief.*—The advance is limited to 5 months' basic pay of the deceased or Rs. 2,000 (Rupees two thousand only) whichever is less.

3. *Eligibility.*—The families of all Non-Gazetted/Gazetted Officers (including work establishment staff and full-time contingent employees) who die while in service shall be eligible for the relief.

4. *Beneficiaries.*—(a) In the case of a regular employee, who was eligible for retirement benefits, payment will be made only to the person or persons nominated by him or otherwise eligible (i.e. where there is no nomination) to receive the death-cum-retirement gratuity in the same proportion as they are entitled to. Rules 75 and 79 to 87 and 139, Part III, Kerala Service Rules will be relied on in deciding the claimants.

(b) In respect of a member of the work establishment staff and a full-time contingent employee who is eligible for gratuity, the advance will be paid to the member/members of his family entitled to receive payment of gratuity.

For the purpose of rule (b) 'family' includes the following relations of the officer:

1. Wife, in the case of male member.
2. Husband, in the case of a female member.
3. Sons.
4. Unmarried and widowed daughters.
5. Brothers below the age of 18 years and unmarried or widowed sisters.
6. Father.
7. Mother.

Items (3) and (4) above will include step children.

(c) In cases where the deceased was not eligible for either death-cum-retirement gratuity or gratuity but was eligible only for provident fund, the advance may be disbursed to the person or persons entitled to receive it under the Provident Fund Rules applicable to the case.

‡ Substitution [G.O. (P) 203/84/Fin., dated 11th April, 1984]

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In all cases, an undertaking should be taken from the person or persons concerned before the advance is disbursed, that he/she or they agree to the amount being adjusted against the arrears of pay, death-cum-retirement gratuity or gratuity or provident fund as the case may be, ultimately payable to him/her or them.

5. *Sanctioning authority.*—The Heads of Departments/Offices will sanction the advance.

6. *Payment.*—As it is important to provide the relief in time, Heads of Departments/Offices shall be empowered to use for this purpose the imprest or other resources available with them. If the imprest or the other resources are not sufficient to cover the payment the Head of Department/Office should draw the amount from the Treasury on a simple receipt in Form T. R. 42.

The advance will be drawn in establishment pay bill/contingent bill forms enclosing copy of the sanction and disbursed to the payee (s) specified in the sanction order. The fact of payment of the advance in this behalf should be noted in the Last Pay Certificate sent to the Audit Office along with the papers relating to death-cum-retirement gratuity or similar other payments. In cases where the submission of the Last Pay Certificate has been dispensed with, the fact of payment of the advance should be indicated on page 3 of the pension application form (Form 6) or in the letter forwarding the pension papers or papers relating to any other payment to the Audit Office.

The expenditure will be debited to “T. Deposits and Advances—Part III Advances not bearing interest (i) Departmental advances (a) Civil Advances—Objection Book Advances to other Officers”. Copies of sanctions will be communicated to the Accountant General and shall contain the following particulars:

1. Name of the employee (Non-gazetted/Gazetted).
2. Designation and office in which the person was last working.
3. Last pay drawn (permanent and officiating).
4. Length of qualifying service.
5. Amount of advance sanctioned.
6. Name of the payee(s).

7. *Adjustment of advance.*—The Heads of Departments and offices shall see that the advance is adjusted as early as possible, and in any case within a period of six months from the date of sanction. If the amount of death-cum-retirement gratuity or similar other payments is less than the advance initially sanctioned and the balance as eventually to be treated as non-recoverable, the same shall be debited to ‘71 Miscellaneous (e) Irrecoverable Temporary loans and advances’ and written off under special orders of Government.

APPENDIX 11

APPENDIX 11

(See Chapter IV, Article 89)

Rules for the deductions of Insurance Premia from the Pay/Salary Bills of the Kerala Government Employees

1. The policyholder should himself remit the first two instalments of insurance premia direct to the Life Insurance Corporation of India at the time of proposing for insurance. Only the subsequent premia will be deducted from his salary.

2. (a) Along with the proposal for insurance, the proposer should submit to the Life Insurance Corporation a Letter of Authorisation* in (Annexure 'A') in duplicate addressed to the Drawing Officer for deduction of premium from his salary every month. No fresh Letter of Authorisation* is required when an employee is transferred from one office to another under the Kerala Government.

*[G.O. (P) 244/76/Fin., dated 11th August 1976]

(b) It is the duty of the policyholder to inform his Drawing Officer of his intention to deduct premia from his salary regularly and to ensure that the premium is deducted from his salary every month.

(c) When the insurance proposal is completed into a policy, one copy of the Letter of Authorisation* along with the First Premium Receipt and the Premium Deduction Book in Annexure 'B' will be sent to the policyholder, who in turn, will submit the Letter of Authorisation* to his Drawing Officer. The Drawing Officer, on receipt of his letter, should arrange to deduct the premia regularly from the pay bills of the employee every month in advance. If any employee desires to stop the deductions, he has to make a specific request in writing to the Divisional Manager, Life Insurance Corporation of India, Trivandrum/Kozhikode†. The Life Insurance Corporation in turn will forward the request to the Pay Drawing Officer for the stopping the deductions.

*[G.O. (P) 244/76/Fin., dated 11th August 1976]

†[G.O. (P) 25/77/Fin., dated 20th January 1977]

(d) If due to omission or due to any reason the premium/premia for a particular month or months are not deducted, the Drawing Officer shall deduct the arrears of premia from the next pay bill provided such defaulted period does not exceed six months.

(e) If, however, the period of default exceeds six months, the arrears of premia are to be remitted with interest direct to the Life Insurance Corporation and conditions of revival of the policy as stipulated by the Corporation are to be satisfied.

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3. (a) The Premium Deduction Books shall be kept by the Policyholders concerned in their safe custody and produced to the Drawing Officers at the time of receipt of salary for noting and certifying the deduction before the end of the month.

(b) While making the deduction Drawing Officer shall enter collection in the Premium Deduction Book under his initials showing his designation and office.

4. (a) Each Drawing Officer shall maintain a Register of Insurance premia in Annexure 'C' in respect of all the policies or employees (in respect of permanent employees and contingent employees separately) showing the details of premium deductions for each month. The entries in this Register should be verified with those in the Premium Deduction Book of each employee and initialled by the Drawing Officer.

(b) Any addition or deletion of policy numbers due to taking up of new policies or transfers of policyholders shall be entered in this Register as soon as the event takes place with appropriate remarks.

5. Policyholders, who are Gazetted Officers drawing their own salary bills/and those who are Non-gazetted Officers drawing their salary on counter-signed bills will themselves arrange for the regular deduction of premia as detailed in rule 6 and for making appropriate entries in the Premium Deduction Book under their initials and address.

6. Premia due on the policies held by Government employees in the erst-while Public Branch of the State Life Insurance and also those taken by the Government employees in the Life Insurance Corporation of India after 1st September 1956 may be collected by recovery from their pay bills. Such recoveries should not appear in the body of the pay bill; but to avoid needless handling of cash, the Drawing Officer will make an endorsement on the pay bill itself after receipting the contents as follows:—

“Pay Rs.....(Rupees.....) in cash.
Pay Rs.....(Rupees.....) to the credit of the
Life Insurance Corporation of India (vide detailed statement attached)”.

7. (a) *The Premium Deduction Statement in Annexure 'D' furnishing full particulars of recoveries should be attached to the pay bill in all such cases before they are presented at the Treasury/Bank for encashment.

*[Modified vide G.O. (P) 356/93/Fin., dated 14th June 1993]

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(b) The Premium Deductions Statements should be completed after verifying the Register of Insurance Premia maintained in the office as laid down in sub-rule (a) of rule 4 *ibid.* These statements shall be prepared in duplicate, the original being sent along with the pay bill to the Treasury/Bank and the duplicate retained in the office along with the office copy of the pay bill.

*NOTE:—The details of Premium recovery from each officer will not be shown in the bill, but only in the Premium Deduction Statement attached to the Bill. The Bill thus shows the gross amount of the salary including the Premia whereas the actual amount paid will only be net. The deductions will however be shown in the Acquittance Rolls and entered in the Premium Deduction Books and attested by the Disbursing Officer. This is also necessary in order that the amount disbursed may agree with the actual amount drawn from the Treasury/Bank.

*[Inserted vide G.O. (P) No. 356/93/Fin., dated 14th June 1993]

8. Deleted.

[G. O. (P) 356/93/Fin., dated 14th June, 1993]

9. (a) The amounts towards Life Insurance Corporation premia adjusted in the non-banking treasuries in the Trivandrum/Kozhikode‡ Districts are being credited to the Personal Deposit Account in the name of the Life Insurance Corporation of India maintained in the District Treasury, Trivandrum/Kozhikode‡. These amounts credited to the Personal Deposit Account are transferred to the Life Insurance Corporation of India every week after getting a receipt duly signed by them and authorising their bankers to collect the amount from the Treasury on their behalf and credit to account.

‡[G.O. (P) 25/77/Fin., dated 20th January 1977]

In the case of other non-banking treasuries the collections towards Life Insurance Corporation premia are being consolidated at the concerned district treasuries and the total collections at the end of every week are transferred to the Life Insurance Corporation by means of a draft drawn on the Reserve Bank of India, Trivandrum. The draft should be for the full amount of collections, as the bank charges on bank drafts will be met by the Government.

The expenditure on account of the Bank charges will be debited to the head of account “268—Miscellaneous—General Services other expenditure, Bank Commission and Contingencies”*.

*[G.O. (P) 25/77/Fin., dated 20th January 1977]

APPENDIX 11

(b) In the banking treasuries the credits on account of the collections towards Life Insurance Corporation will be taken to the special collection account opened by the Life Insurance Corporation with the bank and a certificate of credit will be issued by the bank to the treasury. The credit relating to Life Insurance Corporation collections will not find a place in the Treasury accounts.

10. (a) #The Treasury or Banking Treasury shall after encashment of Pay Bills detach all the deduction statements and prepare in Annexure 'F' a summary statement of collections pertaining to each remittance (for each salary bill separately) for the day. The summary statement consolidated for the month, along with all the deduction statements, should be forwarded to the Divisional Manager, Life Insurance Corporation of India, Thiruvananthapuram/Kozhikode on or before 10th of the subsequent month.

#[Modified vide G.O. (P) No.356/93/Fin., dated 14th June 1993]

(b) In the case of Banking Treasuries, a statement of accounts (in their Current Account Ledger Folio Form) showing the totals of daily collections, withdrawals, progressive totals, bank charges etc., should be forwarded to the Accounts Department of the concerned Divisional Office, Life Insurance Corporation of India, Trivandrum or Kozhikode on or before the 10th of the subsequent month.

11. The postal charges etc., incurred by the Treasuries for rendering the accounts to the Life Insurance Corporation will be reimbursed by the Corporation. The Treasuries will send bills periodically to the Corporation and the amounts received will be credited to Government under the appropriate heads of account.

12. *The Life Insurance Corporation will supply deduction statements for use by the Drawing Officer on indent from them.

*[Modified vide G.O. (P) No.356/93/Fin., dated 14th June 1993]

13. In addition to the postal charges etc., a commission of 1/8 per cent will be paid to the Government calculated on the total collections remitted to the Life Insurance Corporation by the Non-Banking Treasuries. The commission will be credited to the Government half-yearly. The State Insurance Officer will be responsible for its realisation by getting the required statistics from the Treasuries.

14. In respect of premia collections through Banking Treasuries the commission at the agreed rate will be paid by the Life Insurance Corporation direct to the State Bank of India or the State Bank of Travancore as the case may be, doing the treasury business. No commission on this account is payable to the Government by the Life Insurance Corporation.

15. The Treasury Officers should see that the premia collected on the policies of the Life Insurance Corporation of India are never taken in the treasury accounts as credit towards policies of the State Insurance Department or Postal Life Insurance.

APPENDIX 11

ANNEXURE A

**LIFE INSURANCE CORPORATION OF INDIA
TRIVANDRUM / KOZHIIKODE ‡ DIVISIONAL OFFICE**

**Letter of authorisation to the employer to deduct the
premium in respect of policies taken out under
the salary deduction scheme/salary
savings schemes**

Dear Sirs,

Re : Policy No.own life
under

Salary Deduction Scheme/Salary Saving Scheme

I have taken out a life insurance policy with the Life Insurance Corporation of India and I desire to pay premium by deduction from salary every month. I request you to kindly arrange to deduct and pay to the Life Insurance Corporation of India, Divisional Office, Trivandrum, ‡Kozhikode the premium amount stated below from my salary due this month and also to continue to deduct and pay such amounts every month till further advice.

‡[G.O. (P) 25/77/Fin., dated 20th January 1977]

I agree that your liability will be confined to making arrangements for deduction of premium from my salary wherever this can be made and remitting the amount to the Corporation in time. I shall be entirely responsible for any consequences on account of non-payment of premium on my policy for reasons beyond your control, such as in the event of my proceeding on leave without pay or my drawing advance salary without deduction of premium or my cancelling this authorisation for deduction of premium or my leaving your employment. In any such case, or in case of withdrawal of the Salary Saving Scheme with you by the Life Insurance Corporation of India for any reason whatsoever, it will be my responsibility to make arrangements for remittance of the premia directly to the Corporation at the increased rate specified in the policy to prevent my policy from going into a lapsed condition.

I further agree to your treating this letter of authorisation* as irrecoverable within a period of 3 † years from the commencement of the policy.

*[G.O. (P) 244/76/Fin., dated 11th August 1976]

†[G.O. (P) 8/80/Fin., dated 5th January 1980]

(Signature)

Place.....

Date.....

APPENDIX 11

Name of the policy holder.....
 (in block letters)

S.S. Code.....

Department in which working.....

Salary Roll or Badge No. where necessary.....

Premium Amount Rs.....Date of commencement.....

Whether Kerala State Government servant or not.....

Name and address of the Employer }
 }
 }

ANNEXURE B

LIFE INSURANCE CORPORATION OF INDIA

**Kerala State Government Servants
 Premium Deduction Book**

Policy No. and Date of Commencement	Short Name		Due date and Mode	Instalment Premium Rs. P.
	Plan and Term	Sum Assured		
				AGENCY

APPENDIX 11

INSTRUCTION TO THE POLICYHOLDER

1. Each and every entry of deduction of insurance premia should be attested by the Drawing Officer concerned. *Under no circumstances should any entry or correction be made in the premium Deduction Book by the policy holder.*

2. The premium Deduction Book is mainly a record of deduction or ready reference by the policyholder and should therefore be kept safely by him/her and produced to the Corporation when necessary.

3. If the premium Deduction Book is lost a duplicate will be issued on payment of rupees five and complying with the necessary formalities.

4. Should at any time the policy holder decide to discontinue payment of premium by deduction from his/her monthly salary, notice thereof should be sent to the Drawing Officer concerned and to the Corporation. In such a case the Corporation will accept premiums by direct payments subject to payment of the usual extra of 5 per cent for monthly mode of payment and subject to removal of 75 P. rebates.

5. All communications should be addressed to the Divisional Manager, Life Insurance Corporation of India, P. B. No.76, Trivandrum/Divisional Manager, Life Insurance Corporation of India, P.B. No. 177, Old Collectorate Building, Kozhikode-1.*

*[G.O. (P) 25/77/Fin., dated 20th January 1977]

6. All changes of office address, promotions or transfers involving a change in the Drawing Officer should be promptly communicated to the Corporation by the policyholder.

7. If any intimation is received from the Corporation by the policyholder about the non-payment of a particular instalment of premium, the policyholder should immediately arrange to pay the premium and produce satisfactory evidence of good health, if necessary, to the Corporation, unless the instalment premium has already been deducted or paid in which case the policyholder should promptly take up the matter with the Corporation.

APPENDIX 11

LIFE INSURANCE CORPORATION OF INDIA

Policy No.

Year 20.....

Due month of Premium	Amount of Premium deducted		Date of encashment of pay Bill	Initial of Drawing Officer with designation and name of office in full of policy holder	Name of Treasury/ Bank in which the bill is cashed	Remarks
	Rs.	P.				
Jan.						
Feb.						
Mar.						
Apr.						
May						
June						
July						
Aug.						
Sept.						
Oct.						
Nov.						
Dec.						

APPENDIX 11

ANNEXURE C
Register of Insurance Premia for the year 20.....
(For Permanent Pay Bills/Temporary Pay Bills for the office.....)

Sl. number	Name of the employee	Policy No.	Premium Rs. P.	Premia recovered												Remarks	
				Jan. 20.. Rs. P.	Feb. 20.. Rs. P.	Mar. 20.. Rs. P.	April 20.. Rs. P.	May 20.. Rs. P.	June 20.. Rs. P.	July 20.. Rs. P.	Aug. 20.. Rs. P.	Sept. 20.. Rs. P.	Oct. 20.. Rs. P.	Nov. 20.. Rs. P.	Dec. 20.. Rs. P.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	

APPENDIX 11

ANNEXURE D

LIFE INSURANCE CORPORATION OF INDIA		Designation of Drawing Officer.....			
Kerala State Government Employees' Policies		Name and address of Institution			
Statement showing deductions on account of Premia towards Life Insurance Corporation of India policies from Pay/Salary Bill for.....20.....		Code No. of Institution			
Policy No.	Name of Policyholder	Month to which the recovery relates	Premium	Amount deducted	Remarks (such as transfer, etc.)
			Rs. P.	Rs. P.	
1	2	3	4 5	6 7	8
Total					

NOTE:—(1) Please give full particulars of previous office, in case of transfer to your office, in the column "Remarks".
 (2) To avoid credit for premiums being given to wrong accounts. Care should be taken to state the correct policy numbers.

Signature of Drawing Officer and Designation.

For use in Treasury/Bank

Name of Treasury/Bank.....
 Amount remitted.....Chalan No./Serial No.
 Date.....
Treasury Officer/Bank Agent.

FORMS

FORMS

K. F. C. FORM 1A

[See Chapter II, Article 13 (2)]

Statement showing particulars of officers occupying Government residential buildings

Office of the Department of for the month of20..... (To be sent to the Executive Engineer not later than the 15th of every month in the case of buildings under the charge of the P. W. D.)

Serial number	Particulars of building	Name and designation of the officer occupying the building (whether gazetted or non-gazetted)	Monthly rate of pay and allowances		Date of occupation	Date of vacation	Whether eligible for rent free concessions etc.	Disbursing Officer (Treasury Officer in the case of gazetted officers and head of office in the case of others)	Remarks
			As on the first of the month	Changes, if any in the course of the month with date					
1	2	3	4	5	6	7	8	9	10

Station :

Date :

Signature :

Designation :

FORMS

K. F. C. FORM 1B

(See Chapter II, Articles 14, 15, 16 and 19)

Demand statement of rents recoverable from pay bills of Government employees occupying Government residential buildings in the charges of the Public Works Department

Name of division	Register number of building	Name of building	Major head to be credited		Amount due to end of 20.....		(To be filled in by the Treasury Officer)	
			Name, rank and office of occupant, with rates of pay and allowances, as known to the Executive Engineer	3	Rs.	P.	Amount recovered during	Remarks with date and other particulars of changes in the rates of emoluments shown in col. 3.
1		2			4		5	6
					Rs.	P.	Rs.	P.

Forwarded to the _____ (Treasury Officer or other disbursing officer)

Dated20.....

Executive Engineer

Completed and returned to the Executive Engineer Division. Certified that the emoluments of the tenants named in the statement remained unchanged during the month and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6 of this statement.

Dated20.....

(Treasury Officer or other Disbursing Officer)

FORMS

K. F. C. FORM 2
[See Chapter II, Article 23 (a)]
**Statement of fines imposed, collected and refunded in the Court of the Sessions Judges/
Magistrate,..... during the month of 20.....**

Number and year of the case	Fines imposed		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Up to the month and remaining uncollected*	In the month																
	Name of party						Collection in the month	Compensation granted under Criminal Procedure Code and credited to deposits	Fines creditable to local bodies	Net amount credited to Magisterial fines	Amount written off	No. and date of the order sanctioning the writing off	Fines cancelled on appeal before realisation	Balance	Amount refunded	Year, month and date of refund	Initials of the officer in token of refund	Remarks
1			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.			

*If any portion of the amount shown in this column was collected in the previous month after the date of last remittance to the treasury, the date of collection with the amount collected shall be shown in the column of remarks.

I.....Sessions Judge/Magistrate of hereby certify that the above is a correct statement of fines imposed and levied in my court during the month of 20.....

Date

(Magistrate or Sessions Judge.)

FORMS

K. F. C. FORM 3
 [See Chapter II, Article 33 (b)]
Register of Bills sent to Local Bodies and other Departments

Bill Number	Date	Particulars	Amount	By whom payable	Number and date of requisition	Particulars of payment into the treasury			Particulars of further correspondence, if any	Remarks
						Treasury into which paid	Date and chalan number	Amount		
1	2	3	4	5	6	7	8	9	10	11
			Rs. P.					Rs. P.		

K. F. C. FORM 4

[See Chapter III, Article 63 (a)]

Register of objection slips, retrenchment orders, etc., received from the Accountant-General's Office

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Serial No.	Date of receipt	From whom received	Accountant-General's Office objection slip		Documents to which the objection relates	Nature of objection	Amount objected to	From whom recoverable	Subordinate officer to whom sent	No. and date of reference	Date of return of the slip by the Subordinate officer	Date of return to the Accountant-General's office	Particulars of reply	Amount recovered	Reference to bills of treasury receipts	Remarks
			No.	Date												
							Rs. P.							Rs. P.		

FORMS

K. F. C. FORM 4 A
[See Chapter IV, Article 89 (4) (d)]
Register of court attachment of pay, etc.

Serial number	Date	Name and designation of defendant	Court's order		Number of suit	Name of Plaintiff	Amount to be recovered	Initials of disbursing officer	Recovery amount	Date	Initials of disbursing officer	No. and date of remittance	Acknowledged by the Court		Remarks	
			No.	Date									Date	Initials of disbursing officer		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
							Rs. P.		Rs. P.							

K. F. C. FORM 4 B
[See Chapter III, Article 63 (d)]
Register of inspection report

Serial number	Date of receipt	A.G.'s Office letter No. and date	Period covered by the report	Total No. of paras	Date on which first reply sent to A. G.	Particulars of reply	Reason for the delay in furnishing the final reply	Date on which final reply to A.G.	Particulars of reply	Particulars of clearance intimated in half-yearly statement of the Accountant General	Remarks

K. F. C. FORM 5

(See Chapter III, Article 66)

Register of Special Advance

1	No. and date of order												
2	Purpose for which advance is sanctioned												
3	Amount of advance												
4	How to be adjusted												
5	Period within which the advance should be adjusted												
6	Date on which the advance is drawn												
7	Reference to cash book												
8	Amount drawn												
9	Initials of the officer												
Date		10											
How and when unadjusted		11											
Amount		12											
Balance remaining adjusted		13											
Remarks		14											

FORMS

*K. F. C. FORM 7

[See Chapter IV, Article 81 (a)]

Report of Transfer of Charge

Headquarters Date Forenoon/Afternoon
Post.....

Order under which transfer of charge is made

RELIEVED OFFICER

- 1. Name and initials (Block letters) :
- 2. (i) If proceeding on leave
(a) Nature, duration and period of leave :
(b) Address during leave :
(ii) If on transfer-
(a) Post :
(b) Station to which transferred :
3. Signature :
4. Regular post held (if only holding additional charge) :
5. Signature, designation and address of countersigning officer (if only necessary) :

RELIEVING OFFICER

- 6. Name and initials (Block letters) :
 - 7. (i) Whether returning from leave :
 (ii) If so, place at which orders of posting were received :
 (iii) If not, from what—
 (a) Post :
 (b) Station transferred :
 (c) Date of relief at old station : Forenoon/Afternoon
 - 8. Signature :
 - 9. Regular post held (if only holding additional charge) :
 - 10. Name of Treasury from which payment is to be drawn :
 - 11. Signature, designation and address of countersigning officer (if only necessary) :
- NOTE:—1. The report of transfer of charge should be sent by the officer concerned by post on the same day to the Accountant General (A&E).
2. When the reports of transfer of charges are signed conjointly by the relieving and relieved officers each of them should forward separate copy of the report to the Accountant General (A&E) with the duly filled up covering letter on the facing page.
3. A copy of the report of transfer of charge should simultaneously be sent to the concerned treasury officer.

FORMS

No.....

Dated.....

From

.....

.....

.....
(Full postal address including PINCODE
to be given here)

To

The Accountant General (A&E)

.....

.....

Ref: Entt. No. Ge.....

Sir,

I am forwarding my Report of Transfer of Charge on assuming/relinquishing/charge/additional charge of the post of.....Forenoon/Afternoon.

Yours faithfully,

.....

.....

FORMS

For use of the A&E Office	
Entered in the Entt. Register	
Entered in the Leave Account	
Pay Slip issued on.....	
Accountant	SO/AAO

Copy to.....
.....
.....

*Revised vide G.O.(P) No. 268/95/Fin., dated 28th March 1995.

†Strike off whichever is not applicable.

FORMS

K. F. C. FORM 8

[See Chapter IV, Article 81 (a) and Chapter V, Article 96]

**Acknowledgment of permanent advances, etc., to be
attached to the first salary bill of the relieving officer
presented after the transfer of charge**

Office of the

1. We certify that the furniture register and the catalogue of books of this office/institution have been properly written up and kept up-to-date. The articles and books have been counted and examined by us/the office assistant Sri..... under our direction and supervision on the They are in good condition and agree with the Furniture Register and catalogue of books and written up to this day.

2. I(relieving officer) certify that I have this day taken over the sum of Rs. being the permanent advance of this office/institution from Sri (relieved officer) and the amount is due from and has to be accounted for by me.

Signature of Relieved Officer

Station :

Date :

Signature of Relieving Officer

NOTE :—When there is a transfer of charge of an office this certificate should be written up and signed by both the relieved and relieving officers and the certificate should be attached to the first salary bill of the relieving officer presented after the transfer of charge.

FORMS

K.F.C. FORM 8A

[See Chapter V, Article 96 and Chapter XIII, Article 335 (c)]

Acknowledgment of permanent advance, stock of books, furniture, etc.

(To be sent to the Accountant-General on the 15th of April and whenever there is a change in the amount of permanent advance sanctioned.)

Office of the

1. I certify that the Furniture Register and the catalogue of books of this office/institution have been properly written up and kept up-to-date during the year ending March The articles and books have been counted and examined by me (under my direction and supervision) by Gazetted Assistant Sri on dates They are in good condition and agree with the Furniture Register and catalogue of books as written up to last day of March, 20.....

2. I hereby acknowledge that the amount of Rs. the permanent advance of the office/institution is due from and has to be accounted for by me.

Station :

Signature :

Date :

Designation of Officer :

K.F.C. FORM 9

(See Chapter IV, Article 83)

Indemnity Bond

THIS DEED OF INDEMNITY executed on this theday of Two thousand and by Sri (H. E. name and address of the claimants) (hereinafter referred to as “the claimants”) and Sri and Sri(H. E. names and addresses of the sureties)(hereinafter referred to as “the sureties”) in favour of the Governor of Kerala (hereinafter referred to as “The Government”).

WHEREAS a sum of Rs.(amount in words) is due to the estate of the deceased Srifrom the Government being the arrears of his pay and allowances on account of his office ;

FORMS

WHEREAS the claimants have represented to the Government that they are legally entitled to receive the said sum they being the legal heirs of the deceased Sri and that the amount may be paid to them on their executing an indemnity bond with to solvent sureties as hereinafter appearing ;

AND WHEREAS the Government have been pleased to sanction the request of the claimants subject to the condition that they should executive an indemnity bond as hereinafter appearing with two sureties to which the claimants and the sureties have agreed.

NOW THESE PRESENT WITNESSETH as follows :—

1. In consideration of the payment of the said sum of Rs..... to the claimants the claimants and sureties hereby agree that they will at all times indemnify and keep indemnified the Government from all claims, losses and demands if any, made or which may be made and all actions and proceedings taken or which may be taken against the Government by any person whomsoever in respect of the payment of the said amount to the claimants.

2. The claimants and sureties hereby further agreed that all sum found due to the Government under or by virtue of this bond shall be recoverable jointly and severally from them and their properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue or in such other manner as the Government may deem fit.

3. The liability of the sureties under this deed is co-extensive with that of the claimants and shall not be impaired or affected by any variation in the terms and conditions herein contained or the Government giving time or any other indulgence to the claimants.

IN WITNESSES whereof the claimants and the sureties have here unto set their hands the day and year first above written.

Signed by Sri

In the presence of witnesses :

- (1)
(2)

Signed by Sri
and Sri

In the presence of witnesses :

- (1)
(2)

K. F. C. FORM 9A

(See Chapter IV, Article 78)

Register of increments of the establishment of

(Separate folios should be allotted for each month)

Designation of the post
 Scale of pay
 Month

Sl No.	Name of incumbent	Pay on the date of increment Rs.	Date, month and year in which increment falls due	Future pay Rs.	Initials of the drawing officer	Remarks
1	2	3	4	5	6	7

K. F. C. FORM 9B

[See Chapter IV, Article 85 (d)]

“Check Register of Travelling Allowance Bills of officers who are their own controlling officers and whose bills do not require counter-signature/Travelling Allowance Bills received for counter-signature in the office of

[G.O. (P) 336/82/Fin., dated 12th July 1982]

Name of Officer or Establishment													
Serial number	Name of officer	Year and month with other particulars of claim	Date of receipt	Gross amount claimed	Advance T.A. drawn if any with authority	Amount if any disallowed with authority	Net amount payable	Amount passed	Signature of the officer claiming the bill/counter-signing the bill	Date of return	Particulars of inter correspondence, if any	Progressive total of the expenditure under Travelling Allowance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	Rs.					

Note 1.—One or more pages, as may be necessary should be left

- (a) for each establishment
- (b) for officer's personnel bill.

Note 2.—Appropriation (Budget grant) to each Department/Office should be noted at the top and progress of expenditure against the same watched. In the case of self drawing officers of offices like Secretariat, the Bills will be noted in the Register in Form 9B of the Accounts Section of G.A.D./Finance Department/Law Department, etc. But in the case of officers whose bills do not require counter-signature the progress of expenditure against the appropriation is separately watched with reference to the register of appropriation kept in the office to which the officer concerned is attached and the bills of these officers are also routed through the office for noting progressive expenditure under Travelling Allowance with reference to the appropriation for the Office.”

[G.O. (P) 178/82/Fin., dated 13th April 1982]

FORMS

K. F. C. FORM 10

(See Chapter V, Articles 104 and 108)

Register of contingent charges of the office of the for **District 20.....**
 (Common forms of contingent register to be used in all Departments except in the Government Press and Jail Department)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Date	To whom paid (Appropriation for each head)	No. of sub-vouchers/contingent abstract	Sub-head, detailed account heads and sub-divisions thereof						Description	Unusual charges	Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Advances	Remarks
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Amount					

FORMS

*K. F. C. FORM 10A
 (See Chapter V, Article 104)
Register of Recurring Charges (Contingencies) in the office of the

1	2	Details of claim						9	10	11	12	13		
		Serial number	Particulars of sanction	3	4	5	6						7	8

*[G.O. (P) 16/77/Fin., dated 17th January 1977]

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Drawn on abstract Bill No. dated
do.	..
do.	..
do.	..
Add amount disallowed from Contingent Bill No. dated and refunded by deduction from Contingent Bill No. dated
Add amount disallowed from Contingent Bill No. datedand realloved in letter dated
Total of this bill	..

1. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items of the expenditure above *Rs. 1000 in amount, and all bills to be paid by book transfer are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so cancelled that they cannot be used again.

2. I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in Articles 151–161 of the K. F. C.

3. I certify that the articles or materials billed for have been purchased on the tender system prescribed in Articles 131 and 132 of K.F.C. and have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates, and that suitable notes of payments have been recorded against the original indents and invoices concerned to prevent double payments.

4. I certify that—

(a) the expenditure on conveyance hire charged in this bill was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

*Revised vide G.O. (P) 485/88/Fin., dated 19th July, 1988.

FORMS

(b) the Government employee concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

Appropriation for 20..... 20.....	..	
Expenditure including this bill	..	
Amount of bills to be paid by book transfer annexed	..	
Balance available	..	

Dated20.....

Signature of the disburser

(For the use of the Controlling Authority)

Disallowed from sub-voucher No. dated	
do.	..	
do.	..	
Total of this bill	..	

Passed for Rupees

I certify that in support of every charge of more than *Rs. 1000 made in this bill, a receipt or other voucher has been given me and is now in my possession. **I also certify that the vouchers and receipts for all other items for Rs. 1000 or less are in proper form and order and that they have been so cancelled that they cannot be used again in support of claims against Government. All bills to be paid by book transfer are also in my possession.

Signature of the Controlling Authority.

Dated20.....

*Substitution [G. O. (P) 485/88/Fin., dated 19th July, 1988]

**Recasted *vide* G. O. (P) 485/88/Fin., dated 19th July, 1988

Notes.—The progress of expenditure should be recorded under each sub-head of appropriation, and if so directed by the controlling authority, each detailed account head.

Certificates which are not applicable to the claims preferred in the bill are to be struck off.

FORMS

*K. F. C. FORM 12
(See Chapter V, Article 113, Note 6)
**Statement of supplies made/services rendered by during
the month of 20.....**

Date of supply	No. and date of invoice	To whom supplied	Particulars of supply	Amount of invoice	Month	Mode of settlement of the claim with details (viz., Cheque, Bank draft, adjustment Bill)	Remarks
1	2	3	4	5	6	7	8

Station :

Date :

*Signature and Designation of the
Supplying Officer.*

*[G.O. (P) 214/78/Fin., dated 25th February 1978.]

FORMS

K. F. C. FORM 13

(See Chapter VI, Article 122)

GOVERNMENT OF KERALA

Indent for stores required in for the Department of

Indent No. dated20.....

Reference to any previous correspondence relating to articles included in this indent :

State whether funds required for the expenditure involved have been provided in the budget for the year :

The address to which stores indented are to be consigned (nearest Railway Station should be mentioned) :

Name of officer who will inspect the consignment :

Any other special instruction :

I hereby certify that the purchase of the stores included in this indent is within my administrative powers/has been sanctioned by competent authority vide sanction order noted in the remarks column of the indent.

Station :
Date :

*Signature and
Designation of Indenting Officer*

K.F.C. FORM 13

Instructions for the preparation of annual indents

Judged on the basis of the average consumption of the last 3 years, indents for the annual requirements of the articles for each office for each financial year should be prepared and sent to the competent authority in the prescribed form not later than the first February of the previous year. Indents for dietary articles and those for articles which fall within the purview of the Stores Purchase Committee should be prepared separately. A tentative list of the articles which are dealt with by the S. P. C. has been supplied to all departments.

2. The stores required should be properly grouped together. A general grouping of the articles is shown in the tentative list supplied.

3. Indents for articles that are to be obtained from Stationery Department or other departmental stores should be placed on the Departments concerned early enough. Such articles are not to be included in this indent.

4. The details called for in this indent form must be supplied in all cases. Complete and correct specifications including trade name, size, etc., of each article indented for should be furnished invariably. Mention of particular makes or brands should be avoided as far as possible. Even where such mention is unavoidable, the words "or equivalent" or "or similar" should be added at the end.

5. As uniformity in the units of supply has to be secured, the indenting officers should state their requirements both by weight and by number of volume wherever mention of unit in either way is possible.

6. The place at which delivery is required should be indicated. Where the place of delivery is away from places served by the railways the nearest Railway Station should also be mentioned alongside.

7. The annual indents should be prepared as carefully and comprehensively as possible, and supplemental indents for urgent requirements should be avoided as far as possible. Where however, supplies of particular items are required earlier they should be marked out prominently.

K. F. C. FORM 15
(See Chapter VI, Article 133)
Register of Tenders

FORMS

No. and Name of tender/quotation :			Due date :					
Sl.No.	Name of tenderer	Due date	Date of receipt	Initials of Head of office	Date of opening	Amount and nature of earnest money if any Rs.	Initials of Head of office	Remarks
1	2	3	4	5	6	7	8	9

Name of tenderers or their representatives present at the time of opening

Signature of Head of office.

*G O. (P) No. 546/82/Fin., dated 1-10-1982.

FORMS

K. F. C. FORM 16

[See Chapter VI, Article 150 (a)]

Day book of stores

Class :		Unit :																				
1	2	3	Quantities				Value				17	18										
			Receipts		Issues		Balance		Receipts				Issues		Balance							
Month and date	By whom received or to whom issued	Number of receipt order or issue note	Number	Weight or measure	Number	Weight or measure	Number	Weight or measure	Rate	11	Amount	Rate	12	13	14	15	Rate	16	Amount	Initials of verifier	Remarks	
			4		6		8			10												
			5		7		9															
			6		8																	
			7		9																	
			8		10																	
			9		11																	
			10		12																	
			11		13																	
			12		14																	
			13		15																	
			14		16																	
			15		17																	
			16		18																	

FORMS

K. F. C. FORM 17

[See Chapter VI, Article 150 (a)]

Stock book of stores and dead stock in the

Name of article :

Date	Balance brought forward		Brought into stock		Total		Disposed of by sale or written off		Balance remaining		Deduct depreciation value by wear and tear at per cent	Value of net balance	Remarks
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.		Rs. P.	

FORMS

K. F. C. FORM 18

[See Chapter VI, Article 150 (b)]

Stock Account of furniture and other office stores

Name of articles : Office of

Date	Number and date of contingent voucher, invoice, etc.	Nature of transaction	Receipts	Issues	Balance	Remarks
1	2	3	4	5	6	7
1st April 19..... 15th June 19..... 25th August 19..... 1st October 19.....	.. Voucher No. 19, dated 15th June 19..... Indent No.27, dated 15th August 19..... Office order 36, dated 1st October 19.....	(Sample entries) .. Purchased Transferred to the Office of Broken chairs *condemned as unserviceable	Opening balance 4 6 3	46 50 44 41	

*Destroyed as they were not worth repairing.

K. F. C. FORM 19

[See Chapter VI, Article 150 (c) and Chapter XIII, Article 335]

Stock Register of books and periodicals

Date	Name of book	Author or editor	Publisher	Date of publication	No. of edition	From whom purchased	Price	Voucher No. and date	Stock No.	Class or section	Catalogue No.	Section No.	Date of removal	Initials	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

K. F. C. FORM 20

(See Chapter VI, Article 156 A, K. F. C.)

Auction Register

1. Serial number :
 2. Date of auction :
 3. Reference to the order sanctioning the auction :
 4. Number and date of the survey report :
 5. Name and designation of the officer authorised to conduct auction :
 6. Upset price, if any, fixed :
 7. * (a) Amount of final bid of (here enter) :
 name of successful bidder) :
 (b) Auctioner's commission (indicate authority) :
 (c) Net sale proceeds (a—b) :
 Rs. :
 Rs. :
 Rs. :
 Rs. :

FORMS

Date of auction notice	Details of publicity of auction		Description of properties		Particulars of each bidder participating in the auction		Details of earnest money deposited			Highest bid		Acknowledgment of E.M.D. by the unsuccessful bidders with date	Date of confirmation/cancellation of auction with authority	Signature of the successful bidder in token of accepting the auction	Amount of final bid Rs.	Date of entrustment of property to the successful bidder	Date of removal of property from the site of auction
	Mode and date of publication of auction notice (specify dates (specify the names/Gazette)	Specification	Quantity, with unit	Conditions at the time of auction	Name	Address in full	In cash	Chalan No. and date	Rs. Amount	Rs. Amount							
7(a)	7(b)	8(a)	8(b)	8(c)	9(a)	9(b)	10(a)	10(b)	10(c)	11	12	13	14	15	16	17	
					1.												
					2.												
					3.												
					4.												
					etc.												

Station :

Date :

NOTE:—Indicate the items of earnest money deposit repaid on the date of auction on the spot under initials of the auctioning officer.

*Inclusive earnest money deposit.

Signature of Officer who conducted auction with date

FORMS

K. F. C. FORM 20 A
(See Chapter VI, Article 156 A)

Sale Account

Name of article	Quantity	Book value		Storage charges	Auctioneer's commission	Amount realised	Loss (if any)	To whom and when sold	Classification of receipt	Chalan No. and date of remittance into Treasury	Remarks and explanations of loss, if any, with report of steps taken towards necessary adjustments
		Rate	Amount								
1	2	Rs.	4	Rs.	6	7	8	9	10	11	12
		Total									

Authority of the sale: _____

Page No. (in the Auction Register) _____

Office of the _____

Received Rupees () on account of my commission in full.

Stamp

Dated

Vide cash receipt No. dated

Station :
Date :
123

Signature of Head of Office.

K.F.C. FORM 21
(See Chapter VI, Article 156, Note)
SURVEY REPORT OF STORES*

Report of the Survey of Stores which have become unserviceable

Number or Quantity	Description of articles	Value on the Books†		Assessed value with reference to the condition of the articles and the existing market price	Date of receipt	Remarks by the subordinate in charge explaining the cause of the articles becoming unserviceable	Remarks or orders of the competent authority
		Rate	Amount				
1	2	3	4	5	6	7	8
		Rs. P.	Rs. P.	Rs. P.			

* Authority to write off should be obtained in this form.

† If the book value is not known, the replacement value should be entered in this column.

Officer-in-charge :
Signature :
Designation :
Date :

FORMS

K. F. C. FORM 22
 (See Chapter VI, Article 157, Note)
Report of surplus stores for disposal

Item No.	Particulars of stores	Quantity/ Weight	Book value/Original purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Remarks
1	2	3	4	5	6	7

Signature:
 Designation :
 Date :

K. F. C.
[See Chapter VII
Register of immovable
I. REGISTER OF

Office of

Register number	Taluk	Village	Survey No.	Area	Details of acquisition								Details of buildings on the site												
					No. and date of notification	Purpose for which required	No. and date of award statements	Amount of award	No. and date of voucher for payment of compensation	Month of account in which cost is adjusted in the Divisional Accounts	Final head of debit	How used	Description : Main buildings, out-house, servants' quarters, tennis courts, gardens etc.	No. of each type of buildings or other assets	Dimensions	Date of construction/acquisition	Cost of construction/acquisition	No. and date of final bills	No. and date of completion report	How used	Standard rent	Government order fixing standard rent	If furnished, approximate cost of furniture	Standard hire of furniture fixed as per rules	Item No. in the register of rents of buildings and lands
1	2	3	4	5	6								7												
					a	b	c	d	e	f	g	h	a	b	c	d	e	f	g	h	i	j	k	l	m

II. REGISTER OF ROADS

Office of

Register number	Name/No. of road	Location of road	Location of bridge/culvert, etc.	Type of road/bridge/culvert			Details of construction or acquisition	Details of land award					
				Clear span	Clear road way	Design road		No. and date of notification	No. and date of award	No. and date of voucher for payment of compensation			

FORM 23

Article 170]

Government Properties

LANDS AND BUILDINGS

Details of fittings and installations				Details of trees				Details of subsequent additions/ reduction and alteration				Details of maintenance and repairs				Details of Plans											
Description	Total cost	Date of installation	Details of voucher	Description	Number	Bearing/non-bearing	Average yield per month	Date of felling	Reasons for felling	Particulars	Date	Purpose intended	How used	Cost	No. and date of final bill	No. and date of completion report	Reference to standard measurement book	Nature of work	Date of completion	Cost	Materials with dimensions	Section	Drawn	Signed	Name and designation of officer by whom—	Signature and designation of officer	
8				9				10				11				12		13									
a	b	c	d	a	b	c	d	e	f	a	b	c	d	e	f	g	a	b	c	d	a	b	c	c	(i)	(ii)	

BRIDGES AND CULVERTS

Details of improvements, alterations, maintenance, etc.						Signature and designation of the officer
Date	Particulars	Cost	Head of account	Month of adjustment	Details of completion report	

K. F. C. FORM 23 A

[See Chapter VII, Article 173 (b)]

Detailed Estimate

District:

Taluk :

Village and Survey :

Date and cost of original construction }
Date and cost of last repairs:

Name and number of work :

Date and cost of last repairs:

Details of work	Number	Measurement			Area of contents	Total quantity of each description of work
		Length	Breadth	Depth		
1	2	3	4	5	6	7

K. F. C. FORM 24

(See Chapter VII, Article 194)

Completion Report

Name of work
 Number and date of sanction
 Amount of estimate Rs.
 Expenditure Rs.
 Excess Rs.
 Percentage of excess
 Explanation of excess
 Date of commencement of work
 Date of completion
 Major head
 Minor head
 Sub head
 Detailed head

Particulars of work	As estimated			As executed			Difference*			Reference to paragraphs explaining excess
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	

I certify that the above work was commenced onthat I have inspected it personally and that the work has been carried out satisfactorily, in accordance with the estimate.

Date

Countersigned

Head of Office

Date

Controlling Officer.

*Excess to be entered in red ink, savings in black ink.

FORMS

K.F.C. FORM 24B
 (See Chapter VIII, Article 210)
Register for watching utilisation of grants-in-aid

Office of.....	Year.....
1	Serial number
2	Number and date of sanction
3	Purpose of the grant
4	Name of the institution or individual to which/ whom the grant-in-aid is paid
5	Amount
6	Condition, if any, attached to the grant
7	Date of encashment of the grant bill
8	Period allowed for the utilisation of the grant
9	Officer/person responsible for furnishing the audited accounts
10	Date by which audited statement of account is expected
11	Date on which audited statement of account is furnished (with reasons for delay)
12	Date on which utilisation certificate is furnished to the audit (with reasons for delay)
13	Unspent balance, if any, (whether unspent balance has been surrendered or is being adjusted against future grant may be stated)
14	Remarks

FORMS

K. F. C. FORM 25

[See Chapter IX, Article 234 (3) Clause (e)]

Warning Notice

Sri/Smtis informed that the instalment of the loan sanctioned to him/her in dated falls due for repayment on He/She is requested to make payment of the amount (Vide details given below) on or before the due date.

Amount of instalment	..	Principal	Rs.....
		Interest	Rs.....
Arrears, if any	..	Principal	Rs.....
		Interest	Rs.....
Head of account			
Signature of Officer			

K. F. C. FORM 25A

(See Chapter IX, Articles 242 and 243)

Application Form for advance for the purchase of Motor Car/Motor Cycle/Scooter

1. Name of the applicant ..
2. (a) Date of birth ..
- (b) Date of superannuation/retirement ..
3. Designation ..
4. District and Station ..
5. Monthly pay—
 - (i) Substantive pay ..
 - (ii) Officiating pay or pay drawn in a temporary post ..
 - (iii) Special/personal pay ..
6. Amount of advance required ..
7. Anticipated price of Motor Car/Motor Cycle/Scooter proposed to be purchased ..
8. If it has already been purchased the date when the purchase was effected ..

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9. The designation of the drawing officer/
countersigning authority ..
10. The name of the Treasury from which the
amount is proposed to be drawn ..
11. Number of instalments in which the
advance is desired to be repaid ..
12. Whether advance for similar purpose was
obtained previously and if, so—
 - (i) the number and date of the Govern- ..
ment Order sanctioning it,
 - (ii) date of drawal of the advance, ..
 - (iii) the amount of advance and /or interest ..
thereon still outstanding, if any,
 - (iv) if there is nothing outstanding, the ..
date on which it was fully adjusted
13. Whether the application is for a second
advance and, if so—
 - (i) the probable price of the vehicle ..
proposed to be purchased,
 - (ii) the probable amount by way of sale ..
proceeds of vehicle purchased with
the earlier loan, and
 - (iii) the balance amount required to ..
purchase the vehicle
14. Whether the intention is to purchase.—
 - (a) a new or an old motor car/motor cycle/ ..
scooter, and
 - (b) if the intention is to purchase motor ..
car/motor cycle/scooter through a
person other than a regular or repu-
ted dealer or agent, the name of the
person
15. Whether the officer is on leave or is about
to proceed on leave.—
 - (a) the date of commencement of leave, ..
and
 - (b) the date of expiry of leave ..
16. Are any negotiations or preliminary enqui- ..
ries being made so that delivery may be
taken of the motor car/motor cycle/scooter
within one month from the date of drawal
of the advance

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17. In cases where the recovery could not be effected in 96 monthly instalments i.e., where the applicant has not got 96 months more to retire, ..
- (a) whether the applicant proposes to adjust the balance being recovered in lump from the D. C. R. G. admissible to him, and ..
- (b) whether the applicant has in respect of any other advance (e.g. House construction advance) already moved or obtained sanction to avail himself of the facility to adjust the balance amount, if any, outstanding on the date of retirement against the D. C. R. G. admissible to him. ..

Certified that the information given above is complete and true.

Certified that I have not taken delivery of the motor car/motor cycle/scooter on account of which I apply for the advance, that I shall complete negotiations for the purchase of, pay finally and take possession of the motor car/motor cycle/scooter before the expiry of one month from the date of drawal of the advance, that I shall insure it from the date of taking delivery of it and that I bind myself to use the money for the purpose I have applied for and in strict compliance with the rules laid down in Articles 242/243 of the Kerala Financial Code.

Station :

Date : Signature of the applicant.

I consider that it is in the interest of the public service that the officer should use a motor car/motor cycle/scooter for the discharge of his official duties.

Forwarded to the Finance Secretary to Government for favour of sanction through the Accountant General.

Station :

Date : Signature of the Official Superior/
Board of Revenue/Head of Department.

I hereby certify that the applicant has not drawn any advance previously for the purchase of any conveyance as per this office records.

I hereby certify that the previous advance drawn by the applicant as per Government Order Nodated is in the course of repayment/was fully adjusted in

Station :

Date : Accountant General.

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K. F. C. FORM 26

[See Chapter IX, Articles 242 and 243]

**Form of agreement to be executed at the time of
drawing an advance for the purchase of a
Motor Car/Motor Cycle/Scooter**

AN AGREEMENT made this day ofone thousand, nine hundred andBETWEEN.....of(hereinafter called “the Borrower” which expression shall include his heirs administrators, executors, legal representatives and assignees) of the one part and the Governor of Kerala (hereinafter called “the Government” of the other part).

WHEREAS the Borrower has under the provision of the Kerala Financial Code (hereinafter referred to as the said Code which expression shall include any amendments thereof or additions thereto for the time being in force) applied to the Government for a loan of Rs..... for the purchase of a Motor Car/Motor Cycle/Scooter on the terms and conditions hereinafter contained.

AND WHEREAS the application of the Borrower for the said loan is being considered by the Government.

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.....(Rupees) to be paid by the Government to the Borrower if and when the Government sanction the said loan the Borrower hereby agrees:

(1) to pay the Government the said amount with interest calculated according to the said Code by monthly deduction from his salary as provided for by the said Code and hereby authorises the Government to make such deductions.

*(2) to pay the Government the balance of the said advance with interest if remaining unpaid at the time of his retirement or death preceding retirement from the whole or any specified part of the gratuity that may be admissible to him and the Borrower hereby authorises the Government to make such deductions since he has not availed himself of and will not be availing himself of this facility of adjusting the balance amount of the house construction advance or any other advance taken or to be taken by him and interest thereon from the death-cum-retirement gratuity admissible to him.

(3) within one month from the date of drawal of the advance to expend the full amount of the said loan in the purchase of a motor car/motor cycle/scooter or if the actual price paid is less than the loan, to repay the difference to the Government forthwith, and

*Strike off wherever not applicable.

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(4) to execute a document hypothecating the said motor car/motor cycle/scooter to the Government as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Code.

AND IT IS HEREBY AGREED AND DECLARED that if the motor car/motor cycle/scooter has not been purchased and/or hypothecated as aforesaid within one month from the date of drawal of the advance or if the Borrower within that period becomes insolvent or quits the service of the Government, or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable and may be recovered from the Borrower under the provisions of the Revenue Recovery Act for the time being in force as if they were arrears of land revenue or in such other manner as the Government may deem fit.

IN WITNESS WHERE OF THE BORROWER AND for and on behalf of the Governor of Kerala have hereunto set their hands.

Signed by the said*

(Signature and designation of the Borrower)

In the presence of (Signature of witness)

Signed by (Name and designation) for and on behalf of the Governor of Kerala.

(Signature and designation of Officer)

In the presence of (Signature of witness)

NOTE: In the case of the applications made after the purchase of the conveyance, clause (2) of the Agreement may be omitted.

K. F. C. FORM 27

(See Chapter IX, Articles 242 and 243)

Form of Mortgage bond for a motor car/motor cycle/scooter on account of which a Government servant has drawn an advance

THIS INDENTURE made thisday ofone thousand nine hundred andBETWEEN..... (hereinafter called the Borrower, which expression shall include his heirs, administrators, executors, legal representatives and assignees) of the one part and the Governor of Kerala of the other part.

WHEREAS THE BORROWER has applied for and has been granted an advance of Rs..... (Rupees) to purchase a motor car/motor cycle/scooter on the terms of Articles 239 to 243 of the Kerala Financial

*Name and designation of the Borrower

FORMS

Code (hereinafter referred to as the said Code which expression shall include any amendments thereof or additions thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been granted to the Borrower is that the Borrower will hypothecate the said motor car/motor cycle/scooter to the Government of Kerala (hereinafter called the Government) as a security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the motor car/motor cycle/scooter particulars whereof are set out in the schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby undertake to pay to the Government on the first day of every month, the sum of Rs.aforesaid or the balance thereof remaining unpaid at the date of these presents ininstalments of Rs each and will pay interest on the sum for the time being remaining due and owing calculated according to the said Code and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Code, and that the balance of the said advance with interest if remaining unpaid at the time of his retirement or death preceding retirement shall be recovered from the whole or any specified part of the death-cum-retirement gratuity that may be admissible to him and that the Borrower has not availed himself of this facility of adjusting the balance amount in respect of house construction advance or any other advance taken or to be taken by him, and interest thereto from the death-cum-retirement gratuity admissible to him, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Government the motor car/motor cycle/scooter the particulars whereof are set out in the schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Code.

2. The Borrower doth hereby agree and declare that he has paid in full the purchase price of the said motor car/motor cycle/scooter and that the same is his absolute property and that he has not pledged and so long as any moneys remain payable to the Government in respect of the said advance will not sell, pledge or part with the property in or possession of the said motor car/motor cycle/scooter PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in the manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service of the Government or if the Borrower shall sell or pledge or part with the property in or possession of the said motor car/motor cycle/scooter or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and

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unpaid together with interest thereon calculated as aforesaid shall forth become payable in lump.

3. AND IT IS HEREBY AGREED and declared that the Government may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car/motor cycle/scooter and either remain in possession thereof without removing the same or else may remove and sell the said motor car/motor cycle/scooter either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments incurred or made in maintaining, defending, or realising their rights thereunder and shall pay over the surplus, if any to the Borrower, his executors, administrators, or personal representatives. PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said motor car/motor cycle/scooter shall not prejudice the right of the Government to sue the Borrower or his personal representative for the said balance remaining due and interest or in the case of the motor car/motor cycle/scooter being sold the amount by which the net sale proceeds fall short of the amount owing.

4. The Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Government, he the Borrower, will ensure and keep insured the said motor car/motor cycle/scooter against the loss or damage by fire, theft or accident with the Kerala State Government Insurance Department.

5. AND the Borrower hereby further agrees that he will not permit or suffer the said motor car/motor cycle/scooter to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof.

6. Further that in the event of any damage or accident happening to the said motor car/motor cycle/scooter the Borrower will forthwith have the same repaired and made good.

Without prejudice to the rights of the Government under the preceding paragraphs all sums found due to the Government under or by virtue of these presents shall be recoverable from the Borrower and his properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though they are arrears of land revenue or in any other manner as the Government may deem fit.

The Schedule

Description of motor car/motor cycle/scooter (1) Horse power :
(2) Registration No.

Maker's name:
Description:
No. of cylinders :
Engine No. :
ChassisNo. :
Cost price. :

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IN WITNESS whereof the said (Borrower's name) and for and on behalf of the Governor of Kerala have hereunto set their respective hands.

Signed by the said*

In the presence of :

(1)

(2)

(Signature and designation of the Borrower)

(Signature of witnesses)

Signed by (Name and designation).....
for and on behalf of the Governor of Kerala.

In the presence of :

(1)

(2)

(Signature of witnesses)

(Signature and designation of
the officer)

K. F. C. FORM 27 A

[See Chapter IX, Article 242]

Supplementary Mortgage Bond

THIS INDENTURE made this theday ofone thousand nine hundred between Sri son of (hereinafter called "the Borrower" which expression shall unless excluded by or repugnant to the subject or context, include his heirs, administrators, executors and legal representative) of the one part and the Governor of Kerala (hereinafter called "the Government") of the other part;

WHEREAS by a Deed of Mortgage, dated theday of the Borrower mortgaged to the Government the motor vehicle described in the schedule thereto (hereinafter referred to as "the old motor vehicle") to secure the motor vehicle purchase advance of Rs. (in words as well as in figures) with interest at the rate and on conditions mentioned in the said deed of mortgage (hereinafter referred to as "the Principal Deed");

WHEREAS out of the said sum of Rs. advanced to the Borrower by the Government the Borrower has made part repayments and a sum of Rs. (in words as well as in figures) towards principal plus interest thereon as per the terms of the Principal Deed still remain due and payable by the Borrower to the Government;

WHEREAS the Borrower being in need of a new/another motor vehicle (hereinafter referred to as "the motor vehicle") applied to the Government for permission to sell his old motor vehicle and purchase a new motor vehicle;

*Name and designation of the Borrower.

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WHEREAS the Borrower has been permitted to sell the old motor vehicle and utilise the sale proceeds of the old motor vehicle in terms of Article 242 of the Kerala Financial Code (hereinafter referred to as "the said Code" which expression shall include any amendment thereof or addition thereto for the time being in force) towards the purchase of the new motor vehicle on condition that the new motor vehicle shall be mortgaged to the Government by way of security for the repayment of the sums thus due and owing from the Borrower to the Government;

WHEREAS at the request of the Borrower the Government have in Order No.datedsanctioned a loan of Rsto him towards the purchase of a new motor vehicle:

WHEREAS the sum of Rs..... (here state balance payable as per Principal Deed plus the amount subsequently advanced) is now due and owing from the Borrower towards the Principal;

AND WHEREAS the Borrower is liable in addition to pay interest for a sum of Rs already repaid by him out of the amount originally advanced to him according to the terms of the Principal Deed; and for the sum which the Borrower hereunder covenants to pay to Government:

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid, the Borrower doth hereby covenant to pay to the Government the sum of Rs..... outstanding as per the Principal Deed plus a sum of Rs.....hereby advanced in equal monthly instalments of Rs.....each on the first day of every month and will pay interest on the sum of Rs..... already repaid by him out of the amount originally advanced to him according to the terms of the Principal Deed and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Government the new motor vehicle the particulars whereof are set out in the schedule hereunder written by way of security for the said advance and the interest thereon as required by the said rules.

AND the Borrower doth hereby agree and declared that he has paid in full the purchase price of the said new motor vehicle and/or the entire customs duty payable and that the same is his absolute property and that he has not pledged and so long as any money remains payable to the Government in respect of the principal will not sell, pledge or part with the property in or possession of the said new motor vehicle:

PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in the manner aforesaid within ten days after the same are due or if the

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Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the balance of the principal which shall then be remaining due and unpaid together with interest on principal calculated as aforesaid shall forthwith become payable in a lump at once and the Borrower shall pay the same immediately on demand AND IT IS HEREBY AGREED and declared that the Government may on the happening of any of the events hereinbefore mentioned seize and take possession of the said new motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said motor vehicle either by public auction or private contract without being liable for any loss occasioned thereby and may out of the sale moneys retain the balance of the principal then remaining unpaid and any interest still due the principal calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors; administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said motor vehicle shall not prejudice that right of the Government to recover, in any other manner herein provided, the balance remaining due and interest or in the new motor vehicle being sold the amount by which the net sale proceeds fall short of the amount owing.

2. The Borrower also agrees that all sums found due to the Government under or by virtue of this deed shall be recoverable from the Borrower and his properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue and in such other manner as the Government may deem fit.

AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Government, the Borrower shall insure and keep insured the said new motor vehicle against loss or damage by fire, theft or accident with the Kerala State Government Insurance Department to be approved by the Government and shall assign the policy in favour of the Government and the Borrower shall at all times during the continuance of the charge hereby created keep the said policy alive by paying the premia and other amounts duly and punctually.

AND the Borrower hereby further agrees that he will not permit or suffer the said motor vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof.

FORMS

K. F. C. FORM 27 B

[See Chapter IX, Articles 242 & 243]

Supplementary Mortgage Bond

THIS INDENTURE made this the day of one thousand nine hundred BETWEEN Sri. son of (hereinafter called “the Borrower” which expression shall unless excluded by or repugnant to the subject or context, include his heirs, administrators, executors and legal representative) of the one part and the Governor of Kerala (hereinafter called “the Government”) of the other part;

WHEREAS by a Deed Mortgage, dated the day of the Borrower mortgaged to the Government the motor vehicle described in the schedule thereto (hereinafter referred to as “the old motor vehicle”) to secure the motor vehicle purchase advance of Rs. (in words as well as in figures) with interest at the rate and on conditions mentioned in the said deed of mortgage (hereinafter referred to a “the Principal Deed”);

WHEREAS out of the said sum of Rs. advanced to the Borrower he has made part repayments and a sum of Rs. (in words as well as in figures) towards principal plus interest thereon as per the terms of the Principal Deed still remain due and payable by the Borrower to the Government;

WHEREAS the Borrower being in need of a new/another motor vehicle (hereinafter referred to as “the new motor vehicle”) applied to the Government for permission to sell his old motor vehicle and purchase a new motor vehicle;

WHEREAS the Borrower has been permitted to sell the old motor vehicle and utilise the sale proceeds of the old motor vehicle in terms of Article 242 of the Kerala Financial Code (hereinafter referred to as “the said Code” which expression shall include any amendment thereof or addition thereto for the time being in force) towards the purchase of the new motor vehicle on condition that the new motor vehicle shall be mortgaged to the Government by way of security for the repayment of the sums thus due and owing from the Borrower to the Government;

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WHEREAS at the request of the borrower the Government have in Order No.....dated.....sanctioned loan of Rs..... towards the purchase of a new motor vehicle;

WHEREAS the sum of Rs.....(here state balance payable as per Principal Deed plus amount additionally advanced) is now due and owing from the Borrower for Principal;

AND WHEREAS the Borrower is liable in addition to pay interest for a sum of Rs.....already repaid by him out of the amount originally advanced to him according to the terms of the Principal Deed;

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid, the Borrower doth hereby covenant to pay to Government the sum of Rs.....outstanding as per the Principal Deed plus a sum of Rs.....hereby advanced by equal monthly instalments of Rs.....each on the first day of every month and will pay interest on the sum of Rs.....already repaid by him out of the amount originally advanced to him according to the terms of the Principal Deed and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said rules and agreed to in the Principal Deed and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Government the new motor vehicle the particulars whereof are set out in the schedule hereunder written by way of security for the said advance and the interest thereon required by the said rules;

AND the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said new motor vehicle and/or the entire customs duty payable and that the same is his absolute property and that he has not pledged and so long as any money remains payable to the Government in respect of the principal will not sell, pledge or part with the property in or possession of the said new motor vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in the manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the balance of the principal which shall then be remaining due and unpaid together with interest on principal calculated as aforesaid shall forthwith become payable in a lump at once and the

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Borrower shall pay the same immediately on demand AND IT IS HEREBY AGREED and declared that the Government may on the happening of any of the events hereinbefore mentioned seize and take possession of the said new motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said motor vehicle either by public auction or private contract without being liable for any loss occasioned thereby and may out of the sale moneys retain the balance of the principal then remaining unpaid and any interest still due the principal calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said motor vehicle shall not prejudice the right of the Government to recover, in any other manner herein provided, the balance remaining due and interest or in the new motor vehicle being sold the amount by which the net sale proceeds fall short of the amount owing.

The Borrower also agrees that all sums found due to the Government under or by virtue of this deed shall be recoverable from the Borrower and his properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue and in such other manner as the Government may deem fit;

AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Government, the Borrower shall insure and keep insured the said new motor vehicle against loss or damage by fire, theft or accident with the Kerala State Government Insurance Department to be approved by the Government and shall assign the policy in favour of the Government and the Borrower shall at all times during the continuance of the charge hereby created keep the said policy alive by paying the premia and other amounts duly and punctually;

AND the Borrower hereby further agrees that he will not permit or suffer the said motor vehicle to be destroyed or injured or to deteriorate in a greater degree that it would deteriorate by reasonable wear and tear thereof;

AND further that in the event of any damage or accident happening to the said motor vehicle, the Borrower shall forthwith have the same repaired and made good.

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The Schedule

Description of motor vehicle :

Maker's name:

Description:

No. of Cylinders:

Engine No.:

Chassis No.:

Cost price:

IN WITNESSES WHEREOF the said.....(Borrower's name) and..... for and on behalf of the Government have hereunto set their respective hands the day and the year first above written.

Signed by the said*.....

In the presence of witnesses:

(1)

(2)

(Signature of witnesses)

(Signature and designation
of the Borrower)

Signed by (Name and designation) for and on behalf of the Governor of Kerala.

In the presence of witnesses:

(1)

(2)

(Signature of witnesses)

(Signature and designation
of the officer)

*Name and designation of the Borrower.

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K. F. C. FORM 27 C

(See Chapter IX, Articles 242 & 243)

Form of mortgage deed to be executed when a Government employee is sent on deputation outside India before an advance drawn by him for the purchase of a motor conveyance is completely repaid

THE AGREEMENT is executed on this the.....day of.....one thousand nine hundred andby Sri.....(here enter name and address) now employed as.....(hereinafter referred to as “the Borrower”, which expression shall include his heirs, administrators, executors, legal representatives and assignees) of the one part and the Governor of Kerala (hereinafter called “the Government”) of the other part;

WHEREAS by a mortgage deed executed on the.....day of..... one thousand nine hundred and.....in favour of the Government (hereinafter referred to as “the Principal Deed” the Borrower hypothecated to the Government the motor car/motor cycle/scooter described in the Schedule thereto as security for the amount of Rs.....(Rupees) lend to the Borrower with interest at the rate and on conditions mentioned in the Principal Deed;

WHEREAS out of the said sum of Rs.....(Rupees.....) advanced to the Borrower by the Government a sum of Rs..... (Rupees.....) towards principal and interest thereon as per the terms of the Principal Deed still remain due and payable to the Government;

WHEREAS the Government have in Order No.....dated..... sanctioned the deputation of the Borrower out of India for a period exceeding twelve months/transfer of the Borrower to a post outside India;

WHEREAS the Government have in Order No.....dated..... allowed the Borrower to repay the principal and interest remaining unpaid as per the terms of the principal deed in rupees in India;

AND WHEREAS these presents are supplemental to the principal deed;

NOW THESE PRESENTS WITNESS as follows:

1. In pursuance of the said order allowing repayment in rupees in India the Borrower doth hereby agree to pay to the Government such dues by remittance through Bank draft drawn by the 15th of every month in favour of the Accountant-General, Kerala.

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2. It is hereby agreed and declared that if the Borrower fails to remit the Bank draft by the due date, penal interest calculated under the rules laid down in the Kerala Financial Code for advances for the purchase of motor car/motor cycle/scooter from time to time shall forthwith become payable and that any amount found unrecovered on the return of the Government servant to the State, would be deducted by the Accountant General, Kerala from the monthly salary bills of the Borrower.

3. Subject to the above change in the mode of repayment of the loan amount, the Principal Deed shall be and remain in full force and effect.

IN WITNESS WHEREOF the said.....(Borrower's name) and.....
.....for and on behalf of the Governor of Kerala have hereunto set their respective hands the day and year first above written.

Signed by the said.....(here enter name and designation of the Borrower).

(Signature and designation of the Borrower)

In the presence of :

- (1) (Here enter name and address of the witnesses) (Signature)
- (2) Do. do.

Signed by.....(here enter name and designation) for and on behalf of the Governor of Kerala.

In the presence of :

- (1) (Here enter name and designation of witnesses) (Signature)
- (2) Do. do.

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K. F. C. FORM 40

[See Chapter IX, Article 245 (a)]

Application form for advance for the purchase of cycle

1. Name of applicant ..
2. Designation ..
3. (a) Date of birth ..
(b) Date of superannuation/Retirement ..
4. Whether the applicant is
 - (a) a pensionable employee of the State ..
Government/Government owned
industrial concern
 - (b) a member of the work-charged establish- ..
ment
 - (c) a full-time contingent employee ..
5. Whether the applicant is permanent, ..
officiating or temporary
6. If officiating or temporary, the number of ..
years of continuous service put in by the
applicant
7. (a) Scale of pay ..
(b) Monthly pay ..
 - (i) Substantive pay ..
 - (ii) Officiating pay or pay drawn in a ..
temporary post if the applicant
holds no substantive post
 - (iii) Dearness pay ..
8. Amount of advance required ..
9. Anticipated price of the cycle proposed to ..
be purchased
10. Whether advance for similar purpose was ..
obtained previously, if so,
 - (a) the number of advances availed of ..
 - (b) the month in which the previous ..
advance was drawn
 - (c) whether the amount of advance with ..
interest thereon has been fully repaid
 - (d) if not, the amount of advance and/or ..
interest thereon still outstanding
11. Has the cycle purchased with the previous ..
advance become unserviceable

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- 12. Whether the intention is to purchase
 - (a) a new or an old cycle ..
 - (b) the name of the dealer, agent or person ..
from whom it is proposed to be purchased
- 13. Are any negotiations or preliminary ..
enquiries being made so that delivery
may be taken of the cycle within one
month from the date of drawal of the
advance
- 14. Certified that the information given above ..
is complete and true

Station :
Date :

Signature and designation
of the applicant.

I certify that the facts stated above are correct. The applicant is not likely, as far as can be foreseen, to be ousted from service, before the repayment of the advance. I consider that the possession of a cycle would increase the efficiency of the applicant in the discharge of his official duties.

Signature of the Head of Department/Office.

K. F. C. FORM 41
[See Chapter IX, Article 245 (c)]
Agreement Form

AGREEMENT made this theday of.....one thousand nine hundred and.....by Sri.....(hereinafter called the 'borrower') in favour of the Governor of Kerala (hereinafter referred to as "the Government");

WHEREAS the borrower has under the provisions of the Kerala Financial Code (hereinafter referred to as the "said code" which expression shall include any amendments thereof or additions thereto for the time being in force) applied to the Government for a loan of Rs.(Rupees.....) for the purchase of a cycle;

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WHEREAS the Government have sanctioned the loan and advanced the sum of Rs.....(Rupees.....) to the borrower for the purchase of a cycle subject to the terms and conditions contained in the said code and subject to the execution of an agreement as herein contained;

NOW THESE PRESENTS WITNESS AND IT IS HEREBY AGREED as follows:—

1. The borrower shall purchase the bicycle within a period of one month from the date of payment of the loan amount and hand over to the head of office under whom he is working, the cash receipts for the purchase.

2. The borrower shall strictly comply with the terms and conditions in the said Code, which shall form part of this agreement as is incorporated herein.

3. The borrower shall repay the loan amount with interest in the manner provided in the said code.

4. Until the entire loan with interest is repaid as herein contained the borrower shall not alienate, let, hire, sell, pledge, hypothecate or create any charge on or part with possession of the cycle, without the permission in writing of the Government.

5. In case the borrower commits breach of all or any of the terms and conditions herein contained the entire amount due to Government from the borrower shall become payable in a lump at once and it shall also be open to the Government to take possession of the cycle without notice and dispose it of in such manner as the Government may deem fit and credit the sale proceeds against the amount due from the borrower.

6. All sums found due to the Government under or by virtue of these presents may be recovered from the borrower and his pay and allowances and from his properties movable and immovable as if they were arrears of land revenue under the provisions of the Revenue Recovery Act for the time being in force or in any other manner as the Government may deem fit.

In witness whereof Sri.....the borrower has hereunto set his hands the day and year first above written.

Signed by Sri.....

In the presence of witness

(1)

(2)

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K. F. C. FORM 42

(See Chapter IX, Article 261)

Bill for advances for replacing missing boundary marks

<i>Particulars</i>	<i>Amount</i>
	Rs. P.
..	..
Total	_____

Rupees in words

Station:

Date:

Director of Survey and Land Records

Pay Rupees.

Examined

Accountant

Treasury Officer,
.....Treasury.

Date:

		<i>Rs.</i>	<i>P.</i>
Amount of credit available
Sanctioned amount of survey advance
Balance available on the first of the month
Add amounts adjusted during the month
Total	..	_____	_____
		_____	_____

Deducted amounts drawn on bills dated.

- 1.
- 2.
- 3.
- 4.
- 5.

Balance available

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*K. F. C. FORM 43
(See Chapter XII, Article 286)
Register of fidelity Guarantee Policies
Name of the Department/Office

1	Name of incumbent	2	Name of appointment	3	Date of taking charge in this security post	4	The amount of guarantee	5	Nature of work requiring fidelity bond	6	Pay scale and allowances	7	Designation and address in whose name the bond is issued	8	Policy number and period of Insurance	9	Amount of premium and mode of remittance with date	10	Renewal endorsement number and period of insurance	11	Date of relinquishing charge, if any, during the period	12	Initials of the departmental authority	13	Remarks	

*[G. O. (P) 96/77/Fin., dated 16th March 1977]

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*K. F. C. FORM 44
(See Chapter VIII, Article 210)

FORM OF UTILISATION CERTIFICATE
Certificate showing utilisation of Grants-in-aid

Name of Institution:

Serial Number	Order sanctioning grant	Amount sanctioned Rs.	Year to which the grant relates	Period of utilisation	Date of payment	Purpose of the grant	Amount spent Rs.	Unspent balance Rs.	Remarks
1	2	3	4	5	6	7	8	9	10

1. Certified that out of the grant-in-aid of Rs..... sanctioned during the year.....in favour of..... as per the orders mentioned above, and Rs.....on account of unspent balance of the previous year/years, a sum of Rs.....has been utilised for the purpose of for which the grant/grants was/were sanctioned and that the balance of Rs.....remaining unutilised at the end of the year (the period to be specified) has been surrendered to Government (vide chalan No.....dated)/will be adjusted towards the grant-in-aid payable for the succeeding year.....

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of Check Exercised

- 1.
- 2.
- 3.

Signature:
Designation:
Date:

*[G.O. (P) 377/76/Fin., dated 10th December 1976]

K. F. C. FORM 45
(See Chapter XI, Article 292)
Register of Promissory Notes, etc., deposited for safe custody

Serial No.	Date of deposit	By whom deposited	Particulars of notes etc.			No. and date of letters returning the documents	Remarks	
			No.	Per cent	Loan			Amount
1	2	3	4	5	6	7	8	9
						Rs. P.		

K. F. C. FORM 46
(See Chapter XI, Article 292)
Particulars of Promissory Notes, etc., forwarded to District Treasury Officer for safe custody

Official designation of the officer	Fund, person or trust on whose behalf the investment is held	Particulars of loan			Up to what date interest has been paid	Remarks	
		No.	Per cent	Year			Amount
1	2	3	4	5	6	7	8
					Rs. P.		

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K. F. C. FORM 47

(See Chapter XI, Article 302)

Report of damage to immovable Government property to be sent to the Accountant General

1. Department ..
2. Locality ..
3. Description of the property damaged ..
4. Cause of the damage ..
5. Book value of the damaged portion of the property ..
6. (a) Is it proposed to replace or reconstruct the damaged portion ? ..
(b) If so, what is the estimated cost of the replacement or reconstruction ? ..
7. If it is not proposed to replace or reconstruct the damaged portion of the property, what is the amount to be written off the capital value of the property in the accounts ? (This amount should be estimated in the absence of the recorded book value) ..
8. What action is being taken to effect the write off, if any, mentioned as being necessary in item (7) above ? ..

NOTE:—For purpose of write off of the value of temporary structure damaged or destroyed, which have served the period intended, and which are therefore, not proposed to be reconstructed, the value of the structures should be assessed as at the time of damage or destruction.

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K. F. C. FORM 48
(See Chapter XIII, Article 324)
LOG BOOK (Register of Motor Cars/Motor Boats)

Department:
Type of vehicle:
Registration No.
Chassis No.
Engine No.
Date of purchase:
*Full capacity of the fuel tank:

FUEL ACCOUNT

Date	1	2	3	4	5	6	7			
	Milometre / Kilo-	metre reading	Fuel in the tank before the journey	Bill/Invoice No. of fuel purchased	Fuel drawn from stock/purchase	Total quantity of fuel stored	Name, designation and signature of the person supervising refilling	Fuel in the tank after the journey	Fuel consumed	Initial of officer-in-charge
1	2	3A	3B	3C	3D	4	5	6	7	

To be filled up before commencing a trip

To be filled up on completing each trip

Serial number	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Date	Place of starting	Milometre / Kilo-	metre reading	Purpose of journey if on official duty full details and place or places to which proceeding	Names and destinations of persons travelling in the vehicle	Times of starting	Signature of officer using the vehicle	Date, time and place of arrival	Milometre / Kilo-	metre reading	Miles/Kilometres covered	Miles/Kilometre fixed for the vehicle	Reasons for variation	Period of halt	Signature of officer using the vehicle	Initials of the controlling officer with remarks if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		

NOTE:—Each lap of journey which is followed by a halt for personal purposes shall be treated as a single trip. The halt for personal purposes shall be charged at the prescribed rate.

*G.O. (P) No. 546/82/Fin., dated 1-10-1982.

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K. F. C. FORM 48A

(See Chapter XIII, Article 324)

Summary of Log Book

For the month of

Serial number	No. of the vehicle	Miles/Km. covered for			Time spent on non-duty journeys	Amount due for non-duty journeys including detention charges	Details of bills and amounts realised (by each cheque)	Particulars of credit to Government account (chalan No. and date)	Total quantity of fuel consumed (litres)	Reading of milometer/kilometer		Average miles/km. per litre (col. 5 ÷ 10)	Remarks
		Duty	Non-duty	Total						On first day	On last day		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

*G. O. (P) No. 546/82/Fin., dated 1-10-1982.

K. F. C. FORM 48B

(See Chapter XIII, Article 324)

D.C.B. Register

Serial number	Page No. and Serial No. of the Log Book	Name and designation of officer hiring the vehicle	Type of vehicle and vehicle No.	Date of hiring the vehicle	Distance covered	Mileage chargeable	Period of halt	Detention charges recoverable	Total Amount due	Dated initials of the controlling officer	Date of receipt of amount	Receipt No.	Amount recovered	Initial of the controlling officer	Date, Chalan No. and amount remitted to treasury	Initials of the controlling officer	Remarks

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K. F. C. FORM 48 C
(See Chapter XIII, Article 324)
Maintenance and Repairs Account

Department:
Type of vehicle:
Chassis No.
Engine No.
Date of purchase:
Registration No.

Oils and stores		Supply of accessories						Initials of the Driver	If any repairs are carried out, the nature of such repairs and details of articles removed, if any	The name of the workshop and the period taken for the repair	No. and date of sanction of competent authority for minor/major repairs	Cost of major and minor repairs*	Dated initials of the workshop Manager/Assistant	Remarks and initials of the Inspecting Officer	
		Value of oils and stores*	Size of tyres and Sl. No.	Size of tubes and Sl. No.	Supply of other items as bulbs, plugs, etc.	Value of supply of accessories*									
A. Oil	1														
C. Oil	2														
Grease	3														
Value of oils and stores*	4														
	5	Size of tyres and Sl. No.													
	6	Size of tubes and Sl. No.													
	7	Supply of other items as bulbs, plugs, etc.													
	8	Value of supply of accessories*													
	9	Initials of the Driver													
	10	If any repairs are carried out, the nature of such repairs and details of articles removed, if any													
	11	The name of the workshop and the period taken for the repair													
	12	No. and date of sanction of competent authority for minor/major repairs													
	13	Cost of major and minor repairs*													
	14	Dated initials of the workshop Manager/Assistant													
	15	Remarks and initials of the Inspecting Officer													

*G.O. (P) No.546/82/Fin., dated 1-10-1982.

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K. F. C. FORM 53 A

(See Chapter IX, Article 250)

**Schedule of recoveries of Festival Advances/Onam
Advances for the month of.....20....**

Major head of account in which the pay and allowances of the members are adjusted.

Serial number	Date of encashment of the voucher in which the advance was drawn	Designation of the drawing officer by whom advance was drawn	Amount of advance Rs.	Amount recovered Rs.	Remarks
1	2	3	4	5	6

(Part A. Recoveries in respect of advances drawn and paid by the Drawing Officer)

(Part B. Recoveries in respect of advances drawn and paid by other officers)

Signature of the Drawing Officer.

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Reverse of the K. F. C. FORM 53 A

Opening balance	Advance drawn		Transfers during the month				Recoveries		Closing balance at the end of the month (1+3+5-7-10)	Remarks	
	Voucher No.	Amount	From other offices	To other offices	Particulars of officials transferred and the office to which transferred	Amount	Particulars of officials transferred and the office to which transferred	Amount			
1	2	3	4	5	6	7	8	9	10	11	12
							(1+3+5-7)	Voucher No. Chalan No.	Amount		
							Net amount accountable				

NOTE:—This abstract in respect of a month should be furnished on the reverse of the recovery schedules to be attached to bills drawn during the following month.

Signature and Designation of Drawing Officer.

K. F. C. FORM 53 B
(See Chapter IX, Article 250)
Annual statement of Onam Advance for the financial year 20.....20.....

Designation of Drawing Officer:

Station:

District:

Advance Recoverable:

Balance, if any, to be recovered as per accounts of previous financial year (A) (A)
Amounts of advances drawn during the year (B):

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Sl. No.	Particulars of the establishment for which drawn	Date of encashment	Treasury of drawal	Major head of account	Amount of each bill	Total
(1)	(2)	(3)	(4)	(5)	(6)	Rs. P. ..
1	(B)
2

and so on

Add: Advances transferred by other drawing officers as per last pay certificates received.

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Date of transfer

(1)

*Amount pending recovery
at the time of transfer*

(2)

Total
Rs. P.
(C)

1. As per L.P.C. of Sri/Smt.
(name) issued by.....
(drawing officer) and.....

..

2.
and so on ..

..

(A) + (B) + (C) : = (D)

Deduct: Advances transferred to other drawing officers as per L. P. Cs. issued (D)

Date of transfer

(1)

*Amount pending recovery
at the time of transfer*

(2)

(E)

1. As per L.P.C. of Sri/Smt.
(name) issued to.....
(drawing officer) ..

2.
and so on ..

..

Total advance to be recovered (D) – (E) = (F)

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*K. F. C. FORM 53 C
[Ref. Article 250-8 (b) (ii)]

Schedule of deduction towards Onam Advance to Gazetted Officers from the pay for the month of.....

PART A—DETAILS OF DEDUCTIONS

1. Name and designation of the Officer ..
2. Amounts deducted in this bill ..
3. Total deduction including this bill ..
4. Balance due for recovery ..

PART B—DETAILS OF DRAWAL OF ADVANCE

<i>Amount of advance drawn</i>	<i>Treasury at which the advance was drawn</i>	<i>Date of the drawal of the advance</i>	<i>Head of account under which the advance was drawn (whether Onam advance to Gazet- ted Officers or other officers)</i>	<i>Designation of the officer at the time of drawing the advance (whether Gazetted or Non- Gazetted)</i>
(1)	(2)	(3)	(4)	(5)

“Every Gazetted Government Officer should furnish the monthly deduction Schedule towards Onam Advance in Form 53 C to be attached to the salary bill.”

*G.O. (P) 1026/79/Fin., dated 23rd November 1979.

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K. F. C. FORM 54

(See Chapter IX, Article 252 A)

Form of bond to be executed by surety

KNOW ALL MEN BY THESE PRESENTS THAT WE (1).....* (hereinafter called the “obligor”) and (2).....** (hereinafter called the “Surety”) are held and fully and firmly bond unto the Governor of Kerala (hereinafter called the “Government”) for the sum of Rs..... (Rupees)† the payment of which amount well and truly to be made, we jointly and severally bind ourselves, our representative heirs, executors, administrators, legal representatives and assigns.

WHEREAS the Government have paid to the obligor a sum of Rs... (Rupees.....) † receipt of which the obligor hereby acknowledges on account of advance of travelling expenses to the family of the late..... ‡ (hereinafter referred to as the “family”) for their journey to.....\$ and for the transport of the personal effects of the late..... ‡ to.....\$.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that the said obligor shall account to the satisfaction of the Government, within one month of the completion of the journey to.....\$ by the family if the family travels in one batch, or when the family travels in more than one batch, within one month of the completion of the journey by the last batch, or within one month of the expiry of the period of 3 months after the date of receipt of this advance, whichever is earlier, for the proper expenditure of the aforesaid advance, then the above written bond shall be void and of no effect otherwise the bond shall remain in full force and virtue and it is hereby declared that—

(a) all sums found due to the Government under or by virtue of this bond shall be recoverable jointly and severally from the obligor and the surety and their properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue or in such other manner as the Government may deem fit;

(b) any forbearance, extension of time or indulgence on the part of the Government or any officer to the obligor whether with or without the knowledge or consent of the surety, shall not in any way release the said surety, his heirs, executors, administrators, legal representatives and assigns from his or their liability under the above written bond;

* Here insert the name of the individual to whom the advance is paid.

** Here insert the name of the surety.

† Here specify the amount of advances paid.

‡ Insert the name of the deceased Government Servant.

\$ Insert the normal place of residence of the Government employee a journey to which is admissible under the rules.

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(c) that the stamp duty on this bond shall be borne by the Government. Signed and delivered by the above named obligor in the presence of

- 1.
2.

Signed and delivered by the above named surety in the presence of

- 1.
2.

K. F. C. FORM 55

(See Chapter VIII, Article 211)

Form of bond to be executed by grantees with sureties

KNOW ALL MEN BY THESE PRESENTS that we.....(here enter the name of the public/private institution/body/organisation/society, etc.,) registered under the.....Act.....(here enter number and year of the Act) and having its office in the State of.....(hereinafter called "the obligors") and Sri.....son of.....resident of..... (ii) Sri.....son of.....resident of.....(hereinafter called "the sureties") are held and firmly bound to the Governor of Kerala (hereinafter called the 'Government') in sum of Rs.....(Rupees.....)only, well and truly to be paid to the Government on demand and without a demur for which payment we bind ourselves and our successors and assigns by these presents.

SIGNED and dated this theday ofone thousand nine hundred and.....

Signed by Sri.....and Sri..... For and on behalf of the obligors

In the presence of witnesses :

- (1)
(2)

Signed by the sureties :

- 1.
2.

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In the presence of witnesses:

- (1)
- (2)

WHEREAS on the obligors' request, the Government have as per Government order No.dated the(hereinafter referred to as the "letter of sanction") which forms an integral part of these presents and a copy whereof is annexed here to has Annexure 'A' agreed to make in favour of the obligors for the purpose of..... a grant of Rs.(Rupees.....) only, (the receipt of which the obligors do hereby admit and acknowledge) subject to the terms and conditions contained in the letter of sanction and also subject to the terms and conditions herein contained to which the obligors and the sureties have agreed;

Now the condition of the above written bond or obligation is such that if the obligors shall perform all the terms and conditions contained in the letter of sanction and those condition which are applicable to the obligors according to the provisions of the Kerala Financial Code or such other rules as may be framed hereafter in substitution for or in addition to the said Code, then the above written bond obligation shall be void and of no effect, otherwise the same shall be and remain in full force and effect:

Provided always that if the obligors have not utilised all or any portion of the amount of grant for the purposes for which it was granted or in the event of their failing to comply with all or any of the terms and conditions under which the grant was made then the entire amount of grant with interest due thereon as may be prescribed by the Government in this behalf shall become immediately payable in a lump and the obligors and the sureties shall pay the same. If the obligors and sureties fail to pay the amount when demanded the Government may recover the same from them in the manner herein provided.

The obligors and the sureties hereby further agree that all sums found due to the Government under or by virtue of this bond shall be recoverable from the obligors and sureties and their properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue and in such other manner as the Government may deem fit.

The liability of the sureties under this bond is co-extensive with that of the obligors and shall not be affected by the Government giving time or any other indulgence to the obligors.

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Signed and delivered by the above named

Sri.....

Sri.....

for and on behalf of the obligors

In the presence of witnesses :

(1)

(2)

Signed by the sureties Sri.....

Sri.....

In the presence of witnesses :

(1)

(2)

K. F. C. FORM 55 A

(See Chapter VIII, Article 211)

Form of bond to be executed by grantees without sureties

KNOW ALL MEN BY THESE PRESENTS THAT we.....(here enter the name of the public/private institution/body/organisation/society, etc.) registered under the.....Act.....(here enter number and year of the Act) and having its office in the State of.....(hereinafter called “the obligors”) are held and firmly bond to the Governor of Kerala (here inafter called the “Government”) in sum of Rs.....(Rupees.....) only well and truly to be paid to the Government on demand and without a demur for which payment we bind ourselves and our successors and assigns by these presents;

SIGNED and dated this theday of.....one thousand nine hundred and.....

Signed by Sri.....

Sri.....

for and on behalf of the obligors

In the presence of witnesses :

(1)

(2)

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WHEREAS on the obligors' request, the Government have as per Government Order No. dated the (hereinafter referred to as the "letter of sanction") which forms an integral part of these presents and a copy whereof is annexed hereto as Annexure 'A' agreed to make in favour of the obligors for the purpose of a grant of Rs. (Rupees.) only, the receipt of which the obligors do hereby admit and acknowledge subject to the terms and conditions contained in the letter of sanction and also subject to the terms and conditions herein contained to which the obligors have agreed.

Now the condition of the above written bond or obligation is such that if the obligors shall perform all the terms and conditions which are applicable to the obligors according to the provisions of the Kerala Financial Code or such other rules as may be framed here after in substitution for or in addition to the said Code, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and effect:

Provided always that if the obligors have not utilised all or any portion of the amount of grant for the purposes for which it was granted or in the event of their failing to comply with all or any of the terms and conditions under which the grant was made, then the entire amount of grant with interest due thereon as may be prescribed by the Government in this behalf shall become immediately payable in a lump and the obligors shall pay the same. If the obligors fail to pay the amount the Government may be recover the same from the obligors in the manner herein provided.

The obligors hereby further agree that all sums found due to the Government under or by virtue of this bond shall be recoverable from the obligors and their properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue and in such other manner as the Government may deem fit.

Signed and delivered by the above named

Sri.

Sri.

for and on behalf of the obligors

In the presence of witnesses :

(1)

(2)

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K. F. C. FORM 55 B
(See Chapter IX, Article 264 A)
Register for watching Utilisation of Loans/Advances

Serial number	2	3	4	5	6	7	8	9	10	11	12
	Number and date of sanction	Nature and details of loans/advances	To whom paid (name and address of the loanee)	Amount Rs.	Conditions regarding repayment	Date of encashment	Period allowed for the utilisation of the amount	Authority to whom utilisation certificate is to be furnished	Date on which utilisation certificate is furnished	Unspent balance, if any	Remarks

Office of
Year

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K. F. C. FORM 57

(See Chapter IX, Article 237)

Form of written undertaking

(Form of written undertaking to be executed by undertaking/
Corporation owned wholly by the State Government
at the time of sanctioning of the loan)

Memorandum of written undertaking given on theday of.....one thousand nine hundred and.....by a company incorporated under the Indian Companies Act, 1913/the Companies Act, 1956 having its registered office.....a body corporate incorporated under the same name and style by and under.....(Act No..... of.....) having its office at..... a society registered under the Societies Registration Act (21 of 1860)/ Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 having its office at.....(hereinafter called 'the Company/Corporation' which expression shall include its successors and assigns) to the Governor of Kerala (hereinafter called 'the Government' which expression shall include his successors and assigns).

WHEREAS the said Company/Corporation, etc., applied to the Government for a loan of Rs.....(Rupees.....only).

AND WHEREAS the Government have sanctioned in G. O. (Ms.)..... dateda loan of Rupees.....(Rupees..... only) to the Company/Corporation subject to the terms and conditions therein contained and also those hereinafter appearing.

NOW IT IS HEREBY AGREED by the said Company/Corporation, etc., that in consideration of the sum of Rs.....(Rupeesonly) lent by the Government to it, (the receipt of which the Company/Corporation both hereby admit and acknowledge) the Company/Corporation, etc., hereby agrees in accordance with the said terms and conditions :

(i) to repay the loan in..... annual equal instalments, the first instalment repayable from theanniversary of the date of drawal;

(ii) to pay interest at the rate of..... per cent per annum on the principal payable on each anniversary; and

(iii) in case of default in the payment of the instalment of the loan in accordance with (i) above and/or of interest in accordance with (ii) above, pay interest at the enhanced rate of.....per cent per annum on such overdue payments.

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IT IS HEREBY FURTHER AGREED AND DECLARED THAT the said Company/Corporation, etc., shall not, without the written consent of the Government, encumber or alienate, create, and mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances of any kind whatsoever on any part of its land or buildings or/other structures and/or plant and machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED that the said principal amount lent by the Government as aforesaid shall be used by the said Company/Corporation, etc., only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IN WITNESS WHEREOF these presents have been executed by the said Company/Corporation the day and year first above written.

Signed for and on behalf of.....
(Company/Corporation etc.) by

Sri.....
(name and designation)

Seal of the Company/Corporation

1.
2.
