The
ANDHRA PRADESH
FINANCIAL CODE

THE A.P. FINANCIAL CODE

VOLUME I

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The Andhra Pradesh Financial Code

VOLUME I

CHAPTER I

INTRODUCTORY

General

ARTICLE 1. The Government's financial transactions, like those of every person or body, fall into the two broad classes of receipts and disbursements. The Government's receipts comprise the ordinary revenues derived from taxes, duties, fees, fines and similar items of current Government income and also receipts that are of a deposit or banking nature, including repayments of loans and advances. The Government's disbursements comprise expenditure out of the ordinary revenues, capital expenditure and also payments that are of a banking nature, including loans, advances and repayments of deposits.

Receipts

ARTICLE 2. Every Government servant who is entrusted with the duty of collecting any revenues due to the Government should assess the demands carefully and collect the revenues promptly. He should maintain proper accounts of the collections, watch the progress of collections against the total demand and take prompt steps to collect all arrears, if, inspite of taking all possible steps, some arrears still remain uncollected and he is satisfied that any portion of them is quite irrecoverable, he should apply at once to the competent authority for sanction to write off the irrecoverable arrears, The principles apply equally to the recovery of loans and advances made by the Government.

Expenditure

ARTICLE 3. No Government servant may incur any item of expenditure from public funds unless the following two conditions are both satisfied :

(a) the expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure ; and

(b) sufficient funds must have been provided for the expenditure in the Appropriation Act(s) for the current financial year or by a reappropriation of funds sanctioned by the authority competent to sanction such a reappropriation.

The two conditions are independent and it is not sufficient for only one of them to be satisfied. A Government servant must always be sure that both of the conditions are satisfied before he incurs any expenditure from public funds.

Further, every Government servant who incurs or authorises the incurring of any expenditure from public funds should see that it does not contravene the following principles, which are known as the standards of Financial propriety

(1) The expenditure should not be prima facie more than the occasion demands. Every Government servant is expected to exercise the same diligence and care in respect

of all expenditure from public moneys under his control as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) No Government servant should exercise his powers of sanctioning expenditure so as to pass an order directly to his own advantage.

(3) Public moneys should not be utilized for the benefit of a particular person or section of the community unless —

(i) the amount of the expenditure involved is insignificant, or

(ii) a claim for the amount would be enforced in a court of law, or

(iii) the expenditure is in pursuance of a recognised policy or custom.

(4) The amount of any allowance, such as a village allowance, granted to meet expenditure of a particular type, should be so regulated that it is not, on the whole, a source of profit to the recipient.

GOVERNMENT INSTRUCTION

USE OF PERSONAL MONEY FOR GOVERNMENT/PUBLIC PURPOSE

(Govt. Memo.No. 1119/44/TFR/A2/91-2, Fin. & Plg., Dt. 30-3-1991)

The Pay & Accounts Officer, Hyderabad is informed that when Art. 3 and 38 of A.P.F.C. Vol. I precludes the use of personal/private money for Government/public purpose, the question of reimbursement does not arise, when such expenditure is not authorised by the competent authority, in terms of Chapters I & IV of A.P. Financial Code.

Pay & Accounts Officer, is therefore, requested not to entertain such claims, when they are not supported by rectification orders of the Government.

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ARTICLE 4. It is the duty of every Government servant not merely to observe complete integrity in financial matters, but also to be constantly watchful to see that the best possible value is obtained for all public funds spent by him or under his control and to guard scrupulously against every kind of wasteful expenditure from public funds.

Accounts

ARTICLE 5. Every Government servant should see that proper accounts are maintained for all Government financial transactions with which he is concerned and render accurately and promptly all such accounts and returns relating to them as may have been prescribed by the Government, the Accountant-General or the competent departmental authorities. He should check the accounts as frequently as possible in order to see that his subordinates do not commit fraud, misappropriation or any other irregularity. The Government will hold him personally responsible for any loss that may be found to be due to any neglect of the duties laid upon him by the provisions of this code and the other Financial Codes issued by the Government (see also Chapter XII). The fact that a Government servant has been misled or deceived by a subordinate will in no way mitigate his personal responsibility, since every Government servant should be familiar with the financial rules laid down by the Government and exercise a specially strict and close control over his subordinates, in regard to the use of public funds and the maintenance of proper accounts.

CHAPTER II

DEFINITIONS

ARTICLE 6. In this Code, unless the context requires otherwise, the following words and phrases have the meanings hereby assigned to them. Words and phrases used in the Code which have been defined in the Constitution of India, or in the Rules and Orders framed under the Constitution have the meanings assigned to them in those definitions.

Note —(1) Reference to an Act of Madras or Andhra in any of the provisions of the Code, shall be deemed to include the corresponding law if any, in force in Telangana area.

(2) Reference to Hyderabad City in the provisions of the Code shall be deemed to include Secunderabad City also unless the Context otherwise means.

Accountant-General means of the office and accountants subordinate to the Comptroller and Auditor-General of India, who keep the accounts of the State and exercise audit functions in relation3 to those accounts on behalf of the Comptroller and Auditor- General of India.

Administrative approval means the formal acceptance by an administrative department of a proposal that the Public Works Department or the Electricity Department should incur a specified amount of expenditure on a specified work required by, or in connection with, that administrative department. It amounts to an instruction to the Public Works Department or the Electricity Department to execute a specified work or work at a specified cost to meet the administrative needs of the department which requires the work (Cf. Technical sanction).

Appropriation means the amount provided in the budget estimates for a unit of appropriation or the part of that amount placed at the disposal of a disbursing officer.

Appropriation Bill means the Bill introduced in the Legislature to provide for the appropriation out of the Consolidated Fund of the State all moneys required to meet the grants made by the Assembly and the expenditure charged on the Consolidated Fund of the State.

Bank means the Reserve Bank of India, or any office, branch or agency of the Reserve Bank of India, and includes any branch of the State Bank of India or the State Bank of Hyderabad acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934).

Bank draft (see subsidiary Rules 44 and 45 under Treasury Rule 30).

Book adjustment (or book transfer) means the entries made in the government account in respect of a financial transaction which does not involve any actual receipt of disbursement of cash or stores by the Government so that a disbursement entered under one head (or heads) is exactly counter balanced by a receipt under another head (or heads). A book adjustment may represent a transaction between different departments of the Government or a correction in entries already made in the accounts.

Budget estimates are the detailed estimates of the receipts and disbursements of a financial year.

Cash Order means an order issued by a Treasury Officer on a sub-treasury within the district for a payment on the Government Account, or for any authorized purpose, of a specified amount to a specified person.

Centage charges means, in connection with a work which the Government execute on behalf of another Government, a local body or private party, the charge, calculated at a percentage rate on the value of the work done, which the Government recover from the party for whom the work is done, towards the cost of the establishment and the tools and plants employed on the work.

Central (Agency) subject (See Article 329)

Central (Agency) transaction (See Article 329)

Cheque means a written order (not expressed to be payable otherwise than on demand) addressed by a person called the "drawer" to a bank or a treasury to pay a specified sum of money to himself or a third party known as "payee" and includes a demand draft drawn on any specified bank or banker (including the Reserve Bank of India).

Collector means the chief officer in charge of the revenue administration of a district.

Completion (in relation to a work) means the finishing of abandonment of the work.

Consolidated Fund Account means the Account of the State into which the revenues received by the Government, loans or ways and means advances taken by the Government, moneys received by the Government in repayment of' previous loans, and receipts by issue of treasury bill, are credited and from which the expenditure of the Government, when so authorized by the State Legislature, is met.

Contingencies (See Article 91)

Contingency Fund Account means the account of the moneys placed at the disposal of the Governor to enable advances to be made by him for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature under appropriations made by law.

Contingent charges (See Article 91)

Contract means any kind of undertaking, written or verbal, expressed or implied, by a person other than a Government servant or by a syndicate or firm to construct, maintain or repair one or more works, to supply certain stores, or to perform any service in connection with the execution of a work or the supply of stores.

Contract documents means the documents required in connection with the giving out 01 work on contract (see the Andhra Pradesh Public Works Department Code).

Contractor means a person, syndicate or firm that has entered into a contract with the Government.

Controlling officer means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and! or the collector of revenue by the subordinate authorities of a department.

Disbursing officer means a Government servant who draws money from the treasury on bills or cheques, but exclude a Government servant who is not the head of an office and draws only his own pay and allowances from the treasury.

Final payment means the last payment on a running account made to a contra. r in full settlement of the account relating to his contract when the contract has been completed or determined.

Financial property — Standards of (See Article 30)

Financial year means the year beginning with the 1st April and ending with the following 31st March.

First and final payment means a single payment made to a contractor in full settlement of the account relating to his contract when the contract has been completed or determined.

Government means the Government of Andhra Pradesh.

Government Account means the total of the Consolidated Fund Account, Contingency Fund Account and the Public Account of the State.

Government draft :—See subsidiary Rule 45 under Treasury Rule 30.

Government servant means any person serving in connection with the affairs of the State, whether remunerated by salary or not, and includes every person who is authorized to receive, keep, carry or spend moneys on behalf of the Government.

Governor means the Governor of Andhra Pradesh.

Head of a department means by authority specially declared by the Government to the head of a department. (See Appendix-I).

Head of an Office means a Gazetted Government Servant specially declared by the Head of a Department to be the Head of an Office.

Indian Audit Department means the officers and establishment, being in India and subordinate to the Comptroller and Auditor-General of India, that are employed upon the keeping and audit of the accounts of the Central Government and of the State, or upon one or other of these duties.

Inspecting Officer means a Government servant who is appointed solely or mainly for performing specified duties of inspection which involve touring ever more than one revenue district, and does not include a Government servant who performs inspection duties occasionally as part of his general supervision on his subordinate.

Local body means a Zilla Parishad, municipal council (including the Hyderabad and Secunderabad Corporations) panchayat or a market committee constituted under the Madras Commercial Crops Markets Act, 1933.

Local funds means :- (See also Chapter IV of Part III of the Andhra Pradesh Treasury Code).

(1) the moneys received and administered by a body which, though not part of the Government's departmental organization, has been placed under the control of the Government by a law, or a rule having the force of law, whether in regard to its

proceedings generally or to specific matters, e.g., its budget, creation of particular posts in its service and appointments to such posts, and the leave, pension and other rules applicable to its servants;

(2) the moneys received and administered by any other specified body when the Government have published a special notification to the effect that they constitute a "local fund", and

(3) the moneys recovered from Zilla Parishads for any specific purpose and constituted into a separate fund under any law or rule having the force of law, provided that the fund is specially notified by the Government as a "local fund".

Lump-sum contract :—See Article 163.

Major head means a main head of account for the purpose of recording and classifying receipts and disbursements of moneys that enter into the Government Account of the State.

Market rate, Market value means, in respect of an article borne on the stock accounts, the cost per unit at which a stock of that article or a suitable substitute for could be obtained at the time in question at the stores godown from the public market from which it could be obtained most advantageously.

Measurement book :— See Article 174.

Miscellaneous expenditure means all expenditure other than that falling under pay and allowances, contingencies and works.

Muster roll :- See Article 171.

Piece-work contract :— See Article 163.

Public Account means the Account into which all moneys other than those mentioned in the Consolidated Fund Account and the Contingency Fund Account, received by or on behalf of the Government. are credited and from which disbursements are made in accordance with the prescribed rules.

Quantity means, in connection with works, the extent of work done, supplies furnished or services performed, as measured, weighed or counted.

Rate means, in estimates of cost, contracts, contractor's bills and vouchers generally, the amount payable for each unit of work, supply or other service.

Reappropriation means the transfer of savings in the appropriation for a unit of appropriation to meet excess anticipated under another unit.

Revenue of the State means and includes all money received by a Government servant on behalf of the Government; not only the proceeds of taxation and the yield of ordinary revenue but also capital receipts such as the proceeds of sales of land; the proceeds of borrowing operations; unfounded debt and such receipts of a banking or deposit nature as, by virtue of any statutory provisions or of any general or special executive order of the Government, have to be held in the custody of the Government.

Running account means an account with a contractor on which payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or termination of his contract.

Scheduled Areas means agency areas of the Visakhapatnam, Srikakulam, East Godavari and West Godavary districts — See Part C of the Fifth Schedule to the Constitution of India.

State means the State of Andhra Pradesh.

Stores means all articles and materials including live-stock (other than cash and documents) which come into the possession of a Government servant for use in the public service.

Sub-head means, in connection with estimates and account of works, one of the sub-divisions according to items of work, e.g., excavation, brickwork, concrete, woodwork etc., into which the expenditure on a work or a sub-work, of a large work is divided in order to facilitate accounting and financial control.

Sub-work means distinct unit of a large work which comprises several buildings, smaller works or groups of smaller works. For example, the outer wall, the solitary cells, the cook-houses, the jailors' quarters, etc., would form separate sub-works when a large central jail is built. The sub- works of a large irrigation canal may include the head works, the main line, each branch of a canal, each group of distributaries relating to each branch separately, the drainage and protective works, etc.

Technical Sanction means the order of a competent authority sanctioning a property detailed estimate of the cost of work of construction or repair to be carried out by the Public Works Department or the Electricity Department (of Administrative approval).

Treasury means any treasury of the State and includes a sub-treasury.

Treasury Officer means the officer in immediate executive charge of a Treasury.

Treasury Rule means one of the "Andhra Pradesh Treasury Rules", framed by the Governor under Article 238(2) of the Constitution of India (See Part I of the Andhra Pradesh Treasury Code, Volume I).

Unit of appropriation means the lowest account head under which the Government place a specific appropriation at the disposal of the spending authority concerned.

Work :- See Article 147.

CHAPTER III

RECEIPTS, THEIR COLLECTION AND CHECK

General

ARTICLE 7. The items of Government revenue with which department authorities deal include the land revenue, the proceeds of State taxes and duties, the charges made for supplying water from Government sources for irrigation, etc., and for supplying electric power, other fees for services rendered, fines and penalties, the revenue from the Government estates such as forests, and other miscellaneous items.

ARTICLE 8. Every Government servant who is responsible for the collections of any moneys due to the Government should see that demands are made at once as

payments become due, that effective steps are taken to ensure the prompt realization of all amounts due and that proper records are kept to be shown in respect of all items of revenue, whether recurring or non-recurring, the assessments and demands marie, the progress of recovery and the outstanding amounts due to the Government. Every departmental controlling officer should watch closely the progress of the realization of the revenues under his control and check the recoveries made against the demands.

ARTICLE 9. Every departmental controlling officer should obtain regular accounts and returns from his subordinates for the amounts realized by them and paid into the treasury and consolidate the figures in a register so as to show the total receipts for each month classified according to the head of account in the Budget Estimates. The controlling officer should compare the figures compiled in this register with the accounts received from the Accountant-General and reconcile any differences as early as possible in communication with the Treasury Officer concerned, and, if necessary, with the Accountant-General also. The reconciliation of the figures for March is especially important and should be completed as soon as possible, since any corrections that may be required in the Accountant-General's books have to be made before the accounts of the year are closed. When a wrong credit is discovered, the controlling officer should inform the Accountant-General at once in order that the accounts may be corrected. When a subordinate Government servant's return includes a credit for which there is no corresponding credit in the accounts received from the Accountant-General, the controlling officer should in the first instance call for full information from the subordinate Government servant.

ARTICLE 10. Revenue collected in one district on account of another should be credited in the treasury account of the receiving district under the appropriate head of account, and the fact intimated to the appropriate departmental officer in the district concerned. Any such item of revenue would be omitted in the demand, collection and balance statement of the receiving district and included in that of the district to which it belongs. Foot- notes should be added to the demand, collection and balance statements of both the districts to explain the difference between these statements and the treasury accounts.

ARTICLE 11. The detailed rules governing the demand and collection of revenue under the control of the various departments are contained in the respective departmental manuals.

Recoverable Charges

ARTICLE 12. When the Government agree to render a service to, or incur a charge on account of a local body, any other public body not forming part of the Government's departmental organization or a private body or person, the estimated amount of the charge or cost of the service should ordinarily be recovered in advance (See also Article 24 and 308).

Rents of Government Buildings due from Government Servants

ARTICLE 13. When a building is constructed or acquired for use as residence, or additions or alterations are made in an existing residential building. the Government servant in charge of the building should prepare a statement of data for the calculation

of the rent leviable in accordance with provisions of the Fundamental Rules and obtain through the Accountant-General the orders of the Government or other competent authority in regard to it. Except in cases falling under clause (v) of the proviso to Fundamental- Rule 45 A-II or under Fundamental Rule 45 A-V or where the building is used partly as residence and partly as officer the competent authority for this purpose is the Superintending Engineer for Buildings in charge of the Public Works Department, the Superintending Engineer of the system concerned for buildings in charge of the Electricity Department and the Chief Conservator or Conservator of Forests for buildings in charge of the Forest Department.

ARTICLE 14. The responsibility for the recovery of rent in respect of any Government building in charge of a department other than the Public Works Department which is wholly or partially used as a residence rests on the departmental officers concerned. In respect of any similar building in the charge of the Public Works Department, the responsibility rests mainly on the Executive Engineer of the division in which the building is located but the head of the office in which the tenant is employed and the Treasury Officer or other officer who disburses his pay also bears some responsibility in the matter. The following procedure should be observed in the recovery of rent for residential building in the charge of the Public Works Department

(a) Every head of an office and every officer who draws his own pay bill is responsible for the recovery of all amounts due to Government towards rent as assessed by the Executive Engineer for the occupation of the Government residential buildings by him and his subordinates, and he should furnish to the Executive Engineer concerned not later than the 15th of every month a statement in Common Form 307 showing the names, designations, emoluments, etc., of all Government servants belonging to that office who occupy quarters provided by the Government and the changes in the occupancy of such buildings, whether rent is payable for them or not. When a complete statement has once been furnished, it will be sufficient for the head of the office to intimate in every subsequent month only the changes. if any, in the completed statement. But when there is no change he should inform the Executive Engineer of that fact. If a building is vacant, the head of the office concerned should state the period of which he expects by any Government servant of the same department.

The Heads of office and Officers who draw their own pay bills should also furnish to the Executive Engineer not later than 20th of every month, a statement showing the rents recovered from pay bills of the preceding month, with details of amounts recovered, the gross and net amounts of the bills in which the amounts were short drawn and the treasury voucher numbers of the bills. (Memo.No.14765/264/Accts./7o-6, Dt. 27-1-1971)

Note :- The Government servant in charge of a Government educational institution should include in his statement in Common Form 307 particulars as to the occupation of and rents due For accommodation in any hostel attached to the institution for the use of students and borne on the registers of the Public Works Department, although it is not a residence provided for Government servant (See also Article 25).

(b) The Executive Engineer should prepare in Form-I in triplicate a demand statement of rents due from Govt., servants in respect of Govt. buildings used as residence and send the three copies to the Treasury Officer/other disbursing officer concerned. The

Treasury Officer other Disbursing Officers should make all the necessary entries in column 6 and record a certificate to that effect (see supra (e) below) on all the three copies of the demand statement.

(c) The demand statements of rents should include any amounts due from a Government servant on account of the hire of Government furniture or any loss or damage of articles of furniture and other Government property for which he is responsible, and any other amounts due from a Government servant to the Government in respect of the residence allotted to him. All amounts included in a demand statement of rents are recoverable either in cash or by deduction from the pay bill of the Government servant concerned and should ordinarily be recovered by the latter method.

(d) A separate form should be prepared in respect of each tenant who draws his pay direct from the treasury. In respect of other Government servants in each office there should be a single consolidated form for each class of establishment whose pay is drawn on a separate bill. The executive Engineer should get the necessary particulars from the drawing officers.

(e) On receipt of the demand statement of rent, the Treasury Officer or other disbursing officer should recover the amounts stated to be due from the next bill in which the Government servants concerned draw pay, without any previous reference to them, and should note in column 6 of the three copies of the demand statement —

(i) the emoluments actually drawn by the tenant, where they differ from those entered by the Executive Engineer in column 3

(ii) any sum drawn by the tenant as arrears of emoluments, with details of the rate at, and the period for, which it has been drawn

(iii) the number of the bill from which each item or rent was deducted; and

(iv) if, in any case, the rent noted in column 4 has not been recovered in full, a brief statement of the reasons.

He should also record a certificate at the bottom of the statement that he has made all the necessary entries in column 6.

(f) The Treasury Officer or other disbursing officer should return one copy of the statement thus completed to the Executive Engineer, so as to reach him—

In a month of 28 days, by the 22nd of the month.

In a month of 29 days, by the 23rd of the month.

In a month of 30 days, by the 24th of the month.

In a month of 31 days, by the 25th of the month.

The Treasury Officer should obtain from sub-treasuries details of any rent recovered there, in time for inclusion in this copy of the statement of rents. Any subsequent recoveries effected by the Treasury Officer, or by a Sub-Treasury Officer, too late for inclusion in the statement, should be included in the statement of the following month.

Note :—When a portion of a private building hired by the Government for accommodation of Government offices is used for residential and other purposes, certificate 9 prescribed in Andhra Pradesh Treasury Code FORMS 56 and 58 should invariably be furnished along with contingent

bills preferring claims for rents, electricity and other connected charges, in order to enable the audit authorities to watch the recoveries to be made on this account.

The disbursing officer should send the second copy of the Demand statement remaining with him duly attached to the relevant pay bills to the Treasury Officer for onward transmission to audit office in support of the credits in the Treasury accounts in respect of the N.G.O's.

ARTICLE 15. In preparing the demand statement of rents the Executive Engineer should rely upon the copies of the pay slips of Gazetted Government Servants who draw their own bills received from Pay and Accounts Officer, Hyderabad and the intimations from the Heads of offices of the changes in the emoluments of the other Gazetted Government and Non-Gazetted Government servants who occupy Government residences.

The information in the completed copy of Form 1 returned by the Treasury Officer or other disbursing officer should also be utilized when preparing the demand statement of rents for the next month, and the assessment should be revised in accordance with any change of emolument noted by the Treasury Officer or other disbursing officer. The Executive Engineer should provide also for the recovery of any additional rent which may be due, either because the full amount has not been collected in the previous month or because arrears of emoluments have been paid to a Government servant.

ARTICLE 16. Until an advice to the contrary is received from the Executive Engineer, the Treasury Officer or other disbursing officer should continue to recover rent at a rate once intimated by the Executive Engineer, whether the monthly demand statement has been received or not. He will not conduct any correspondence with tenants as to the rents payable by them, but will refer any points raised by them to the Executive Engineer.

ARTICLE 17. When a Government servant is transferred or proceeds on leave or retires, the Executive Engineer should give the Treasury Officer or other disbursing officer notice as early notice as possible of the date upto which rent is payable. Unless otherwise instructed by the Executive Engineer, the Treasury Officer or other disbursing officer should—

(i) if the Government servant is paid upto the date of making over charge, recover from the pay bill the rent due upto that date, or

(ii) if the Government servant is not paid upto the date of making over charge, recover from any pay bill which is paid the rent due for the period covered by the pay bill, and not on the reverse of the last pay certificate the balance of rent due for recovery on account of the remaining period up to the date of making over charge.

If a Government servant vacates a Government residence before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the part of the month for which it is due should be made at once, so that the amount due may be recovered before his departure,

ARTICLE 18. The Treasury Officer should compare the total of the recoveries shown in the copy of the demand statement of rents retained by him (which should include recoveries made too late for inclusion in the first copy) with total credits on account of such recoveries in the Treasury Account for the month which the recoveries were made and see that they agree, and should submit this copy to the Accountant General along with the Treasury Account.

After all necessary action has been taken on the copy of the demand statement of rents returned by the Treasury Officer, the Executive Engineer should forward it to the Accountant-General with the monthly return of residential buildings. The Accountant-General will communicate to the Executive Engineer through the Audit notes, variation, if any, in emoluments noted on the copies of the demand statements of rents received by him with the Treasury Accounts. On receipt of the Audit Notes, the Executive Engineer should take steps to revise the amendments of rents due from the Government servant in respect of whom the Accountant-General has intimated rates of emolument different from those entered in the demand statements and should inform the Accountant-General the action taken by him.

The Treasury Officers shall prepare list of payments separately for Gazetted Government Servants.

These statements should be returned to the Accountant-General by the Divisional Officer with a report of action taken thereon.

ARTICLE 19. Every Government servant who draws pay on establishment bills is bound to recover from such bills by short drawal the rents of Government buildings demanded as due either from himself or from any of the subordinates whose pay is drawn from him.

ARTICLE 20. When rent is recoverable in cash from a tenant who is a Government servant, the Government servant in charge of the building should send him a bill in suitable form on or before the last day of each month for the rent due in respect of that month, and the tenant should be required to pay the rent before the expiry of the following month.

ARTICLE 21. When a tenant makes any representation asking for a revision of an assessment of rent by the Executive Engineer, he must pay the assessed rent on demand and await orders on his representation. If the representation is successful, the amount to be refunded should be adjusted, as soon as possible after the orders are issued, by a reduction in the assessment for a subsequent month or, if this is impracticable or inconvenient, by repayment in cash.

Rents of Government buildings, land, etc., due from private persons and pensioners

ARTICLE 22. When any building or any land or other property belonging to the Government is let to a person not in the service of the Government, the full assessed rent for each month should always be recovered from him in advance. A tenant who is in receipt of a pension should be treated as a person not in the service of the Government. If he desires, however, to pay his rent by short drawal of his pension, the amounts due from him may be recovered through Treasury Officer or other disbursing officer concerned on the pensioner's furnishing the Executive Engineer with a written request that the amount due be deducted each month from his pension. This authority should be transmitted to the Treasury Officer or other disbursing officer with the first demand statement of rents in which the pensioner's rent is included.

Sale of Government Property or Right by Auction

ARTICLE 22-A. When any Government property or right is sold by public auction the Government servant conducting the auction shall give adequate time before knock-

ing down the bid in favour of the highest bidder and shall also obtain the signatures of the successful bidder and two other bidders lower to the highest bid in the sale register or relevant record with the amount of the bids written in words and figures and duly dated.

Miscellaneous properties, etc., in charge of the Public Works Department or the Revenue Department

ARTICLE 23. (a) The Public Works Department is responsible for the assessment of revenue on account of water supplied from any irrigation work in its charge to a town, mill or plantation, etc., while the Revenue Department is responsible for its collection. The Public Works Department should advise the Revenue Department of the particulars of each case together with the amount to be collected in order to enable the latter to make the collection. The revenue from the sale of canal produce will be realized by the Public Works Department. The department is also responsible for realizing the revenue from miscellaneous properties, eg., by sale of rights to enjoy the usufruct of trees, grass and fisheries (except where the Revenue Department is required to do this), for the assessment and recovery of rents of buildings, lands, staff boats, other floating plant, and for the collection of licence fees and other dues leviable under the Navigation Rules.

(b) The Revenue Department is responsible for the assessment and collection of revenue on account of water supplied from any natural stream, tank, or channel, etc., in its charge to a town, mill or plantation, etc., and for realizing the revenue from the trees, etc., on the bunds of such natural streams, tanks, channel, etc.. by the lease of their usufruct and the sale of dead and windfall trees and, in regard to trees assigned on patta wider Board's Standing Order No. 18, by collecting the tree-tax from the assignees. It is also responsible for realizing the revenue from the usufruct of trees standing on lands appertaining to navigation and irrigation works in the charge of the Public Works Department for the supervision of which the Public Works Department does not maintain a staff. Trees standing on lands appertaining to such works for the supervision of which the Public Works Department maintains a staff will be assigned on patta under Board's Standing Order No. 18 by the Revenue Department, if the Public Works Department so request, and the Revenue Department will then be responsible for collecting the tree-tax and having it credited to the Public Works Department. The Revenue Department is also responsible for the sale of fishery rights in all inland waters and the collection of the rents due in respect of these rights, except in certain cases for which the Government have prescribed a different procedure by special orders.

Cost of Surveys

ARTICLE 24. (a) The entire estimated cost of the survey of an estate not managed by the Court of Wards should ordinarily be recovered in advance (See Article 12). When the survey is expected to last for more than eighteen months, the estimated cost may be recovered in installments in accordance with the rule and orders issued under the Andhra Pradesh Survey and Boundaries Act, 1923 (A.P. Act VIII of 1923). If any instalment is not duly paid, three month's notice of the stopping of the survey should be given to the proprietor, and the survey should be promptly stopped on the expiry of three months.

The officer in charge of the survey of the estate should incur the expenditure thereon in the same form as for ordinary survey charges. At the end of each month the

Survey Officer should furnish the Treasury Office with a bill showing the cost of the survey inclusive of gross sanctioned establishment, travelling allowances and contingencies together with contribution for pension and leave salary recoverable under Fundamental Rule 127. When the survey of an estate is completed, a statement of all the charges incurred, including contribution for pension and leave salary should be submitted by the Board of Revenue to the Accountant-General for final adjustment.

(b) In the case of surveys undertaken on behalf of local bodies and estates under the Court of Wards, the charges are borne by the Government in the first instance, recoveries being effected in the manner indicated below —

On receipt of a Survey Officer's bill for the amounts recoverable from estates wider the Court of Wards and from local bodies, the Treasury Officer should intimate to the Estate Collectors and the local bodies the amounts recoverable, with a request that a cheque for the amount may be sent within a week in his favour. If the Estate Collector or the local body fails to comply with this request within a reasonable time, the Treasury Officer should report the matter to the Accountant-General. At the same time the Treasury Officer should effect recovery in the case of local bodies by short payment of Government grants as laid down in Subsidiary Rule 25 under Treasury Rule 16. The Accountant-General will bring to the notice of the Court of Wards or the Government all cases of default on the part of Estate Collector or of the local bodies.

Rent of Hostels

ARTICLE 25. When a hostel is provided for a Government educational institution the departmental authority in charge of the institution should, immediately after taking charge of the hostel building, request the head of the department to obtain the Government's orders for the fixation and recovery of rent. Such hostels should be included in the departmental authorities returns in Common Form 307 and in the monthly returns of residential buildings sent to the Accountant-General by the Executive Engineers concerned (See the Note under Article 14(a).

When an electric installation is provided for a hostel, the room rent should be raised so as to cover the cost of the installation and meter hire. The actual cost of the electric power consumed should be recovered evenly from the students living in the hostel each month.

Fines

ARTICLE 26. (a) The duty of realizing fines and of checking the receipts and refunds rests with the departmental Government servants concerned, Under the rules f the Criminal Rules of Practice, 1966, each Court, Civil or Criminal is required to submit to the District Judge or the District Magistrate, as the case may be, on the last working day of each calendar month, a statement in the prescribed form showing the demand, collection and balance of fines levied and written off by it and the amounts refunded in respect of fines. Either the District Magistrate himself, or the Additional District Magistrate, if any, shall review the monthly progress made in the collection of fine. The statement should be made up for the account month of the treasury or sub-treasury with which the court deals. The District Judge and District Magistrate should each consolidate these returns into a monthly fines statement for the courts under him and forward it to the Treasury Officer,

as soon as possible after the beginning of the month, for verification of the amounts shown as remitted into treasury with the credit appearing in the Treasury Account. The Treasury Officer should certify as to the correctness or otherwise of these amounts. When there is any discrepancy between a consolidated statement and the Treasury Account, the Treasury Officer may, if necessary, before giving his certificate, request the District Judge or the District Magistrate, as the case may be, to explain the discrepancy.

(b) When any amount is realized in any district on account of a fine imposed in another district of the State the amount should not be remitted to the court which inflicted the fine, but should be treated for the purpose of the fines statement, as if a fine equal to the amount realized had been inflicted by the court, in which it is realized. The court which realizes the amount should send an advice of the recovery to the court which inflicted the fine, and should also make a note of the court to which the amount relates against the credit in its fines register and monthly statement. The court which inflicted the fine should, on receiving the intimation, note in its fines register and monthly statement the amount of the recovery so advised and the name of the treasury into which the amount was paid.

Receipts of the Forest Department

ARTICLE 27. The revenue collected by the Forest Department consists mainly of the proceeds of the sale of sandalwood, teak and other valuable timber, firewood, charcoal, bamboos and other minor produce.

One of the most important duties of a Conservator of Forest is to exercise a strict watch over the export and sale of timber and other forest produce. He should examine and carefully check the return showing outstanding items of revenue and the account of timber and other forest produce received monthly from the District Forest Officers, and should consider whether fair prices were realized for all produce sold at rates other than fixed rates. He should also examine generally the returns submitted to him with a view to taking action when necessary, to ensure that all outstanding are collected as promptly as possible and that any apparent irregularities, etc., which would have an adverse effect of the district are fully investigated.

Collection of amounts due to Government commercial concerns

ARTICLE 28. If the Government servant in charge of a Government commercial concern adopts the procedure of collecting amounts due to it by drawing bills on purchasers payable at a bank, he should make the bills payable at the State Bank at places where it has a branch or Pay Officer, and otherwise at a central co-operative bank, if possible. If, in any particular case, neither of these courses is possible, the Government servant in charge of the commercial concern should apply for the Government's previous approval before authorizing any other private bank to receive all amounts due to it. The banks concerned will credit to the Government the amounts of the bills on realizing.

Government Educational Institutions - Fees for students belonging to the State and for others

ARTICLE 29. Certain Government educational institutions in the State charge higher fees for students who do not belong to the State than for those who do. The following should be regarded as students belonging to the State:—

(1) any student whose father or mother (if living) or guardian (if the father is not living) has been resident (apart from temporary absences) in the State for the two years immediately before the student's admission, and

(2) any student whose father or mother was born in the State and is a public servant in the service of any Government, or local authority in India.

In case of exceptional hardship the Government may extend the above concession to any particular student who does not satisfy either of the above criteria, if there are strong reasons for regarding him as virtually belonging to the State.

Fees for Training of Private Persons at Government Medical Institutions

ARTICLE 30. The Government have delegated to the Director of Medical and Health Services power to sanction the training of private persons in certain special subjects at the Government medical institutions on payment of the prescribed fees. The Civil Medical Code contains the rules on the subject.

ARTICLE 30-A. Fees for the services rendered by the Director, Scientific Section, Criminal Investigation Department. Branch, Andhra Pradesh, Hyderabad.

The rules regulating applications for and payment of fees for the services of the Director, Scientific Section, Criminal Investigation Department branch are printed in Appendix 26. (Memo.No. 937/Accts/59-3, Dt. 7-1 1-1959)

Miscellaneous dues and Special recoveries

ARTICLE 31. The Accountant-General maintains a register of special recoveries in which he enters miscellaneous amounts due to the Government but not forming part of the ordinary revenues regularly administered by the Government department, e.g., contributions from municipalities, contractors and others towards' the cost of establishment entertained by the Government. He watches that these amounts are duly realized and reports any default at once to the Government.

Refunds of Revenue

ARTICLE 32. The powers which the Government have delegated to the various departmental authorities to sanction refunds of revenue are specified in Appendix-2. The exercise of these powers is subject to the departmental rules contained in the respective departmental manuals and codes.

ARTICLE 33. A refund order should be signed by the Government servant, who received and brought to account the item of revenue in question. He should also, in accordance with the rules governing each particular class of refund either pay the amount to the person entitled to receive it, or cause a proper voucher made payable to that person to be delivered to him for presentation at the treasury for payment. When the Government servant who received the item of revenue in question is not competent to refund the amount without the sanction of a higher authority, he should apply for the necessary sanction separately before the preparing the refund order. If the Government servant, who received the item of revenue is competent to sanction a refund and does so. he may either record his sanction on the voucher itself or record it separately, giving a reference to it on the voucher and attaching a certified copy. If sanction is obtained from a higher authority, the latter procedure should be followed.

ARTICLE 34. Before signing a refund order in respect of any item of revenue, the Government servant who received it and brought it to account should trace the original records relating to the receipt of the amount and see that the particulars of the refund are recorded against the original entry of the receipt in the departmental accounts in such a way as to make it impossible to entertain by mistake any further claim for a refund of the same amount. The particulars of the refund should invariably be recorded on the counterfoil of the receipt previously granted to the payer and that receipt (and any other acknowledgment granted to the payer) should, if possible, be taken back and destroyed.

Time-limits for claims for refunds of revenue

ARTICLE 35. Refunds of revenue may be classified as follows :-

(a) refunds of revenue which are made ex-gratia, although the Government are under no legal obligation to make them, and

(b) refunds of revenue to which the claimants are legally entitled.

An application for a refund of revenue of the kind mentioned in clause (4) above should invariably be summarily rejected if it is received —

(i) when a notice has been issued to the party concerned, after three months from the date when the party received the notice; and

(ii) in other cases, after one year from the date of credit of the revenue to the Government.

Note 1 —These limits are merely maximum time-limits and no application for an exgratia refund should be entertained unless it is received within the maximum time allowed. This does not mean that all applications for such refunds received within the maximum time-limit applicable should necessarily be granted. If the authority competent to sanction ex-gratia refunds of a particular kind considers that for special reasons a shorter time limit should be enforced in practice in regard to them, this should be done.

Note 2 : - Tinder the rules for the levy of fees for work done by the Industrial Engineering Branch of the Agriculture Department, the Director of Agriculture has discretion, when the boring proves unsuccessful, to refund to a person for whom boring is done by a hand-drill the advance and daily lure charge collected from him. In connection, the limit of one year specified in clause (ii) above should be counted from the date on which the work is completed and not from the date of credit of the revenue to the Government.

A refund of revenue of the kind mentioned in clause (b) above should be sanctioned on application provided the claim is not barred by limitations under the Indian Limitation Act, 1963 (India Act No. 36 of 1963), or any other law or rule having the force of law. — (See also subsidiary Rule 27 under Treasury Rule 16).

Note 3 : —The time limit for claims of refunds of excess collection of hospital stoppages is three complete financial years from the date of issue of intimation to the individuals concerned apprising them of the refunds due.

Note 4 : - An order for refund of revenue shall remain in force for a period of three months only from the date on which it was issued except as otherwise provided by any law or rule or Departmental regulation, and no payment shall be made on its authority thereafter unless ii is got revalidated by the sanctioning authority.

Exceptions :- The rules contained in this Article do not apply to —

(i) refunds of unclaimed assets and money transferred to the Government under the Administrator-General's Act, 1913 (India Act III of 1913) or the Official Trustees Act, 1913 (India Act II of 1913), since they are governed by the relevant Act.

(ii) refunds of court-fees regulated by the Court Fees Act, 1956 (A.P. Act No. 8 of 1956), which authorizes a court to issue certificates to parties entitling them to refunds of court-fees in certain cases.

(iii) refund of execution fees collected by the Co-operative Department.

(iv) renewal or refund of the value of non-judicial stamps which have been spoiled or rendered useless, and

(v) refunds of the cost of unused milk coupons and the cost of milk bottles returned to the Dairy-cum-Bull Farm, Visakhapatnam, which are marie by the Superintendent of the Farm from his permanent advance.

Remissions

ARTICLE 36. (a) Full information as to the powers of the various authorities competent to sanction remissions of the revenue relating to a particular department is given in the departmental manuals or codes.

(b) Every head of a department should submit annually to the Accountant-General a statement showing all remissions which were sanctioned by himself or by other competent authorities under his control during the preceding administrative year in respect of revenue which was due under a statute or the rules made under a statute. All remissions sanctioned under executive orders of Government should also be included in such statement. In the exercise of powers conferred by a statute or the rules made under a statute and remissions of revenue which was due only under the executive orders and not under a statute or the rules made under a statute should not be included in the statement.

The remissions of revenue included in the statement should be classified broadly with reference to the reasons for sanctioning them. The Head of a Department may prescribe for the guidance of the Government servants subordinate to him a broad classification for this purpose suited to the items of remitted under each class of remissions, and should include a brief explanation of the circumstances leading to the total remission wider each class.

Audit of receipts

ARTICLE 37. The regulations and rules relating to the audit of departmental receipts by the Accountant-General are printed in Appendix- 10.

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CHAPTER IV

EXPENDITURE — GENERAL PRINCIPLES AND RULES

General Principles

ARTICLE 38. As has been stated already in Article 3 no Govt. servant may incur any item of expenditure from public funds unless the following two conditions are both satisfied :—

(a) the expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure, and

(b) sufficient funds must have been provided for the expenditure in the Appropriation Act(s) for the current financial year or by a reappropriation of funds sanctioned by a competent authority.

No authority subordinate to the Government should sanction any expenditure unless sufficient funds have already been provided for the purpose either in the Appropriation Act(s) or by reappropriation.

It should, however, be clearly understood that the fact that no appropriation of funds has been authorized for a particular item of expenditure is not a valid excuse for delaying the payment of any amount indisputably due by the Government. Every claim for any such amount should invariably be paid as promptly as possible, and the superior authorities concerned should deal severely with any unnecessary delays which come to their notice in regard to the payment of claims of this kind. Similarly, the want of sanction by a competent authority for a particular payment actually made is not a valid excuse for delaying the entry of the payment in the Government accounts. Under no circumstances may any payment, actually made by or on behalf of the Government, kept out of the Government accounts for a day longer than is absolutely necessary.

ARTICLE 39. All appropriations lapse at the close of the financial year. A Government servant should not on any account reserve or appropriate by transfer to a deposit or any other head or draw from the treasury and keep in a cash chest, any portion of an appropriation remaining unexpended during the year in order to prevent it from lapsing and use it for expenditure after the end of the year. No attempt should be made to prevent the lapse of an appropriation by any undue rush of expenditure during March.

ARTICLE 40. The Andhra Pradesh Budget Manual contains the rules regarding the preparation, examination and consolidation of the budget estimates, their passage through the Legislature, the distribution of appropriations among controlling and disbursing officers, the responsibility of these officers for watching the progress of expenditure and ensuring that it does not exceed the appropriations, the authorities competent to sanction reappropriations and the procedure for obtaining supplementary appropriations.

ARTICLE 41. The Government have power to incur any expenditure provided that it does not contravene the provisions of the Constitution of India or any Indian law, or any rules made under any one of them, and subject to the limitations mentioned in Article 62 in regard to certain posts.

ARTICLE 42. An authority subordinate to the Government may sanction expenditure or advances from public moneys in those cases only in which it is authorised to do so by—

(i) the provisions of any legislative enactment for the time being in force or of rules made under any such enactment, or

(ii) the rules in this Code, or

(iii) an order of the Government delegating to it powers to incur expenditure of a specified kind.

Except when the Government have expressly accorded their previous sanction in each case, no authority subordinate to the Government may under any circumstances incur any expenditure involving the introduction of a new principle or practice.

The powers delegated by the Government to the Collector and Special Chenchu Officer, Kurnool, in regard to expenditure required for the reclamation of the Chenchus are specified in Appendix-3.

ARTICLE 43. In every application for sanction to fresh expenditure, it should be distinctly stated whether provision for the proposed expenditure has been made in the budget appropriations for the year, and, if such provision has not been made, whether sufficient funds can be found by reappropriation (See Article 38).

ARTICLE 44. When any authority accords sanction for expenditure of a definite amount or upto a specified maximum limit, the amount should always be expressed both in words and figures.

Communication of Sanction

ARTICLE 45. A copy of every order sanctioning expenditure should be communicated to the Accountant General/Pay and Accounts Officer, Hyderabad by the authority which accords the sanction. Copies of such orders involving the withdrawal of moneys from the Consolidated Fund, the Contingency Fund in the public accounts of the State of the Andhra Pradesh shall be authenticated by an officer not below the rank of a section officer in any Department of the Secretariat.

(Memo.No. 45155/A/719/Accts/73-9, Dt. 16-8-74)

Sanction covered by the items 1 to 4 enumerated below may be communicated direct to Accountant General /Pay and Accounts Officer, Hyderabad by the Administrative Department over the Signature of a Gazetted Officer of the Department, dealing with the subject matter of the sanction. Two copies of the sanction order should be communicated and the Finance one and Planning (BG) Department and the other to the concerned section in Finance and Planning (Fin-Wing) Department.

(1) Cases sent to the Finance Department in both the proposal and draft stages and accepted by them.

(2) Cases sent to the Finance and Planning (Fin-Wing) Department in the proposal stage and accepted by them but not sent in the draft stage.

(3) Cases sent to the Finance and Planning (Fin-Wing) Department in the proposal stage and modified by them and accepted in the draft stage with modification.

(4) Cases sent to the Finance and Planning (Fin- Wing) Department and objected to by them in the proposal stage but in regard to which orders in circulation have been taken in accordance with business Rules and drafts seen by Finance.

A paragraph to the effect viz., "The order/memo, issued with the concurrence of the Finance and Planning (Fin-Wing) Department vide their U.O. No, dated" may be added in the proceedings (Government orders, memo, letter or endorsement) in the above cases.

In respect of cases where the file of the administrative department was seen in the Finance and Planning (Fin-Wing) Department and objection was raised but orders were taken in circulation in accordance to the business rules and drafts issued without Finance and Planning (Fin-Wing) Department seeing before issue. Or any other similar cases wherein orders have been issued without the Finance and Planning (Fin-Wing) Department being consulted or where the advise of Finance and Planning (Fin- Wing) has not been followed and orders issued by an administrative department on its individual responsibility due to reasons of urgency, three copies of the relevant sanctions should be sent to Finance and Planning (Fin-Wing) Department for being communicated to the Accountant-General. In such cases two copies may be sent to the concerned section in Finance and Planning (Fin-Wing) Department for being communicated to Accountant-General and one to the Finance and Planning (BG) Department.

In respect of cases where the concurrence of the Finance and Planning (Fin-Wing) Department is not necessary with reference to Delegation Rules issued by the Finance and Planning (Fin-Wing) Department sanction may be communicated to the Accountant-General direct with an endorsement in order as follows :—

"The order/memo does not require the concurrence of the Finance and Planning (Fin- Wing) Department, under the rules or orders on the subject ".

Two copies of every such sanction should be marked to Finance and Planning (FinWing) Department, one to the Finance and Planning (BG) Department and the other to the concerned section in the Finance and Planning (Fin-Wing) Department.

When the head of a department or any other subordinate authority issues an order sanctioning expenditure, either the sanctioning authority itself or a gazetted Government servant working in the office of that authority should ordinarily communicate the order to the Accountant General. Copies of orders involving the withdrawal of moneys from the Consolidated Fund, the Contingency Fund and the Public Accounts of the State of Andhra Pradesh shall be authenticated by an Officer not below the rank of a Section Officer in any Department to the Secretariat.

(Memo.No. 45155-A/719/Accts.&L/73-9, dated 16-8-1974).

In no case should the sanction be communicated to Audit Officer over the signature of a non-gazetted Ministerial Officer. The signature of the Gazetted Officer on any order communicated to the Accountant-General should only be in ink and not in stencil or fascimile.

ARTICLE 46. An order sanctioning an addition to the pay of any Government servant should state briefly the reasons for granting it, so as to enable the Accountant-General to verify that its classification as special pay or compensatory allowance, as the

case may be, is correct. Whenever as in this instance, a rule requires that the reasons for granting any concession or allowance be mentioned in the order sanctioning it, if it is considered undesirable to mention the reasons in the official order, the sanctioning authority should communicate them confidentially to the Accountant-General.

ARTICLE 47. Every order sanctioning a grant of land or alienation of land revenue, other than an assignment of land revenue which is treated as a cash payment should be communicated to the Accountant-General with the details necessary to enable him to audit the sanction accorded.

ARTICLE 48. Any authority, which passes any order affecting the personal emoluments, posting, leave, etc., of any gazetted Government servant should communicate a copy to the Accountant- General; but when any such order is notified in the Andhra Pradesh Gazette, a separate copy need not ordinarily be sent to the Accountant-General. An order of special nature sanctioning the grant to a non-gazetted Government servant of any emoluments in addition to those admissible under the rules relating to the post which he holds, or ordering the discontinuance of any such additional emoluments previously sanctioned, should be communicated to the Accountant-General. Otherwise, it is not necessary to communicate to the Accountant-General orders affecting the personal emoluments of non-gazetted Government servants. The authorities preparing the pay bills and absentee statements concerned should include in them all the information required for auditing the pay and allowances of non-gazetted establishments, and are responsible for seeing that the orders of the competent authority are obtained in each case as required by the rules.

Date of effect of sanction

ARTICLE 49. Statutory rules made by the President of the Union take effect from the date on which they are passed and executive orders issued by the President take effect from the date of issue of the despatch, letter or telegram containing the orders.

Statutory rules made by the Government which are required by law to be published take effect from the date on which they are published in the manner, if any, specified in the relevant Act or, if no special mode of publication is laid down from the date on which they are published in the Andhra Pradesh Gazette statutory rules made by the State Government which are not required by law to be published take effect from the date of order issuing the rules. Sanction of the Government or authority sub- ordinate to the Government takes effect from the date of order conveying the sanction.

Generally, concessions, such as revision of pay, grant of compensatory allowances and special pay should not be given with retrospective effect. If however, any such rules or orders themselves provide that they take effect from a specified date, they take effect accordingly.

Lapse of sanction

ARTICLE 50. A sanction for any fresh charge accorded by the Government or an authority subordinate to the Government lapses if it has not been acted on for a year, unless it is specifically renewed. This rule does not apply to —

(1) the sanction for an allowance granted to the holders of a post or a class of posts subject to certain conditions, but not drawn by a particular incumbent or incumbents because the conditions are not fulfilled

(2) the sanction of a competent authority for additions to be made to a permanent establishment progressively from year to year ; and

(3) a sanction conveyed in an order passed by a court in its judicial capacity.

Note (1) : —The period of one year laid down in the Article 50 of this code shall be reckoned from the date of issue of the sanction which should be considered to have been acted upon, if payment in whole or in part has been made within the stipulated period, subsequent payment of the balance, may. subject to the existence of the budget provision, be made without a fresh expenditure sanction. The bill for subsequent payments should contain a reference to the number and date of the voucher under which the payment was made, besides giving reference to the expenditure sanction.

Note (2) :—When there is a specific provision in a sanction for any fresh charge that the expenditure would be met from the Budget provision of a specified financial year. such sanction will lapse on the expiry of the specified financial year and will not be operative for one year from the date of sanction.

Note (3) :—Sanction of a provident fund advance under Rule 14(1) of General Provident fund (Andhra Pradesh) Rules and the corresponding rules of other provident funds will remain operative for a period of three months and should be deemed to have lapsed after this period unless it specifically renewed.

(Memo.47108/Accts/60-1, dated 31-5-1960).

Contracts

ARTICLE 51. (a) A Government servant who incurs expenditure on behalf of the Government may have to enter into a contract with a private firm or a contractor for the supply of stores or the execution of a work. The Government also sometimes employ a person on contract to serve as an officer under them for a definite period. Whenever a contract is made by or on behalf of the Government, the terms of the contract should be precise and definite and there should be no room for any ambiguity or for misconstruction of any of its provisions. Before finally entering into a contract on behalf of the Government, the Government servant concerned should take legal and financial advice except in those particular classes of cases in regard to which the departmental codes or the Govt. Orders issued from time to time contain clear and complete instructions. Contracts for the supply of stores or the execution of works should be made as far as possible only after openly inviting and receiving tenders from all who wish to tender. Standard forms of the rates mentioned in the contracts should be used in all cases for which they have been prescribed and the rates mentioned in the contracts should be subjected to adequate prior scrutiny. Whenever it is likely that a contractor will be entrusted with any Government property in connection with his contract, a provision should be inserted in the contract safeguarding the Government against loss or damage in respect of any Government property that may be entrusted to him or his servants.

The Government servant who enters into a contract on behalf of the Government and also his subordinates are responsible for strictly enforcing the terms of the contract and for seeing that no act is done that would tend to nullify or vitiate the contract.

Note :—For Provisions relating to EPC Works see page 314-A.

(b) Appendix—4 contains a list of the authorities empowered to enter into contracts on behalf of the Governor. All contracts in regard to which the Government have not issued any definite rules or order as to conditions, forms, etc., and all contracts containing unusual conditions or involving any uncertain or indefinite liability should only be made after obtaining the special sanction of the Government, who will obtain the necessary legal and financial advice in each case. Whenever it is proposed. for special and exceptional reasons, to agree to any material variation in the terms of an existing contract made on behalf of the Government, the matter should be referred to the Government for orders.

Arrear Claims

ARTICLE 52. No claims against the Government, other than those by the one Department against another or by the Central Government or by a State Government not preferred within a year of their becoming due can be presented without an Authority from the Accountant-General/Pay and Accounts Officer, Hyderabad provided that, such claims not exceeding Rs. 500/- presented within three years of their becoming due may be paid without pre-audit by the Accountant-General/Pay and Accounts Officer, Hyderabad, Provided further that this rule shall not apply to the following Categories of such claims.

(a) Claims on account of pensions, the payment of which is regulated by S.R. 86, under T.R. 16.

(b) Claims on account of pay and allowances, other than travelling allowance, of such non-gazetted Government servants whose names are not required to be shown in the pay bills in accordance with S.R. 9 under T.R. 16.

(c) Claims on account of interest on Government Securities, and

(d) Any other class of payments which are governed by special rules or orders of Government.

A claim of a Government servant including a part-time Government servant for arrears of pay or allowances or for an increment which has remained in abeyance for over six months will be subject to the discount mentioned in Article 54. Arrears of pensions or other such allowances governed by the rules in Board's standing Order No. 67 may also be paid at any time without pre-audit by the Accountant-General. Arrear claims made by local bodies are governed by Article 312 and those made on account of service pensions by Articles 956 to 960 of the Civil Service Regulations. A claim will be held to have become due either on the date of sanction to the claim or on the date of its accrual, whichever is late.

Note (1) :---The limit of Rs. 500/- applies to the amount of each individual monthly claim and not to the total of monthly claims of several individuals included in a single bill.

Note (2) :—Arrear claims for the period from 1-10-1971 onwards relating to the officers situated in Hyderabad and Secunderabad cities shall be referred to the Pay and Accounts Officer, Hyderabad for pre-audit.

Note (3) : No claim for travelling allowance will be entertained if it is made after three months from the date on which the claim has fallen due. Counter-signing officers should refuse to countersign bills presented after this period.

However, in respect of journeys performed by members of the Legislature and non-official members serving on Government Committees and by others who are not Government servants, in connection with Government business, the time-limit shall be one year from the date of completion of the journey.

In the case of touring Officer, who is required to perform a prescribed minimum touring every month and who presents a consolidated bill for the whole month, the period of 3 months in respect of all the journeys performed in that month, shall beckoned from the date of completion of last journey in month. This applies also to officers undertaking several tours in a month based on approved tour programme even though no minimum touring is prescribed for them.

Note (4) : —Bills which under the rules should be pre-audited by the Accountant-General before payment should be subjected to pre-audit irrespective of whether they are payable in cash or by book adjustment i.e., even when there are no balances for payment.

The Government have made the following arrangement with the Indian Railways and the Customs Department of the Central Government in regard to claims made by the Government against them and by them against the Government

(a) Claims made against each other by the Government and any Indian Railways on account of over-charges, and under-charges, respectively of Railway fares and freights will be accepted :-

(i) in the case of cash payments, if preferred within six months from the date of payment, and

(ii) in the case of warrants and credit notes, if preferred within six months from the date of presentation of the bill by the Railway Administration.

A Railway Administration will refund voluntarily without awaiting a claim any over-charge of Rs. 5 or more on account of Railway freight paid in cash that is detected in audit within six months from the date of payment.

Explanation : —The terms “over-charges” and “under-charges” used in this clause refer to excesses and shortages in the items included in a bill which has already been rendered; the omission of an item is not an “over-charge”.

(b) The Central Government have agreed to admit a claim preferred by a Government department for the refund of excess customs duty charges on goods imported by it if the department makes the claim within one year from the date on which the goods are cleared from the custom house or, if the goods are not landed, from the date of order authorizing the removal of the goods under Section 89 of the Sea Customs Act, 1878 (Indian Act VIII of 1878). Claims by the Central Government for customs duty short- levied will be admissible if made within three months of the first assessment or of the order sanctioning a refined. These arrangements do not apply to customs duty collected otherwise than by book adjustment. By mutual agreement between the Government and the Central Government, no claim will be made for a refined of customs duty charged in excess or a recovery of customs duty short-levied when the amount involved is under five rupees.

Note (5) :—For the purpose of this Article the date on which the claim is presented at the Treasury or any other office of disbursement should be considered to be the date on which it is referred.

Note (6) —No claim for drawal of arrears of TA. is admissible consequent on the fixation of Pay in the revised scale when revision is made.

GOVERNMENT INSTRUCTION

Arrear Claims - Delegation of powers to the Heads of Departments for issue of Adhoc Sanction - Procedure to be adopted by the District Treasury Officer/Pay & Accounts Officer, Hyderabad.

(G.O.Ms.No. 161, Fin.&Plg., dated 27-4-1991)

REF :—1. G.O.Ms.No. 380, Fin.& Plg., date 15-10-70.

2. G.O.Ms.No. 53, Fin. & Plg., date 21-12-84.

ORDER :—In the GO. first read above, instructions were issued that arrear claims relating to Government employees may continue to be sanctioned in terms of Government Orders already issued in the matter in consultation with the Finance Department and in all such cases the Department should take action for fixing the responsibility for the administrative delay and also take suitable action against the persons held responsible, under intimation to Government in Finance Department.

2. Orders were also issued that since it is possible to verify the arrear claims with reference to the office copy of the Pay Bills and TA. Bills which are preserved as per the orders issued in G.O.Ms.No. 489, Finance (FR) Department, dt. 16.11.1962 and Art. 326 of the A.P. Financial Code, Vol. 1 (Pay Bills for 3, 5 years and T.A. Bills for 3 years) and Drawing Officer / Head of the Department, should preserve all the records relating to any particular Government Servant till his claim is finally settled and also take personal responsibility for the correctness of the claim on the basis of the records available with him.

3. The records in the possession of Audit i.e., Pay & Accounts Officer/Accountant General, Andhra Pradesh are preserved only for a period of six years and hence claims which relate to period of over six years cannot be verified with reference to these records. Therefore, a system of Adhoc Sanction was introduced as per Article 55 of A.P. Financial Code, Vol. 1 In the light of some glaring discrepancies found in such old claims, Government have reviewed the existing procedure with regard to arrear claims, which fall in any one if the following two categories, namely :-

(a) Claims which relate to a period of less than six years when they are preferred; and

(b) Claims which relate to a period more than six years.

4. In regard to the category of claims in item (a) above, as per the present procedure, the Accountant-General, Andhra Pradesh/Pay and Accounts Officer, Hyderabad are being authorised to pre-audit the claim and on its being found to be correct in audit, it is passed for payment. In regard to the category of claims in item (b), Adhoc sanction is being accorded by Government, for passing the claims on the responsibility of the Drawing Officer, for verification in Audit due to limited period of preservation of records.

5. In respect of claims within 6 years, the Accountant-General informed the Government that checking the claims with original vouchers is becoming difficult due to several factors and consequently the check is conformed to entries in the Service Books received with the claims. Pending issue of instructions, with reference to the above observation of the Accountant General,

the arrear claims relating to a period of less than six years should continue to be dealt with as per the existing procedures.

6. The claims which have arisen from a date more than six years before the date of detection, sanction is being accorded at present by Government for passing the claims on the responsibility of the Drawing Officer, in terms of Art. 55 of A.P.F.C. Vol. 1, as the claims are not susceptible for verification in audit due to the limited period of preservation of records. But the system of according Adhoc Sanction is to be given by the Government since there are no records or other information available at Government level to verity these claims, before according Adhoc Sanction more effective and to reduce the possibility of wrong claims, it has been decided to delegate the powers to the Head of Departments to accord sanction for arrear claims over six years. Keeping this in view, the following instructions are issued to deal with the cases of time-barred arrear claims of more than six years old prior to the date of presentation.

(i) the arrear claims which are more than six years old should be prepared in two bills, the first, relating to a period of six years and the second relating to a period of less than six years. The Drawing Officer should follow all the instructions in regard to the preparation and certification of the arrear claims

(ii) the arrear claims for a period of less than six years, shall be sent, after sanction, for pre-audit by Pay & Accounts Officer! Accountant- General, Andhra Pradesh as the case may be. These claims may be admitted after pre-audit as at present.

(iii) the arrear claims for period beyond six years on the date of presentation shall be sent to Head of Department for issue of Adhoc Sanction. After the issue of Adhoc Sanction by Heads of Department, the Pay & Accounts Officer/shall scrutinise the claims before admitting for payment by exercising the following checks at their level, namely

(a) correctness of the Pay Fixation Statement on which the arrear claim is based should be verified with reference to the records necessary for such verification

(b) due, and drawn statement should be verified with reference to the entries of Pay available in the Service Register of the individual taking into account the corresponding rates of D.A. etc., admissible as on those dates

(c) arrear claim should be supported by an Indemnity Bond executed by the Claimant agreeing to refund any excess or double or wrong payments;

(d) a certificate in clear terms should be obtained from the Drawing Officer that the claim has not been drawn previously and that the correctness of the claim has been verified from the records being maintained in the office of the Drawing Officer; and

(e) after the payment is authorised by the District Treasury Officer/Pay & Accounts Officer, Hyderabad, in respect of arrear claims, an entry to this effect should be recorded in the Service Register of the individual and attested by the District Treasury Officer/Pay & Accounts Officer, Hyderabad.

7. Government also direct that in the Districts all arrear claims though presented either at the Sub-Treasury or at the District Treasury, the bills shall be passed for payment only by the District Treasury Officer after scrutiny in his office, but payment can be made in the District Treasury or Sub-Treasury where the bill has been presented. Similarly, the bills presented in Twin-Cities shall be passed by the Pay & Accounts Officer, Hyderabad himself.

8. Government also delegate powers to the Heads of Departments to sanction arrear claims within six years after investigation by the Pay & Accounts Officer, Hyderabad / District Treasury Officer.

ARTICLE 53. Except as provided in Article 54 of this code, bills for arrears of pay need not ordinarily be submitted to the Accountant-General for Pre-audit. Doubtful or extraordinary cases should, however be specifically referred to the Accountant-General for pre-audit by appropriate authorities.

ARTICLE 54. Except under the special orders of the Government or of some other competent authority to which the power is delegated under this Article, the Accountant-General will not investigate any claim of a Government servant, whether gazetted or not, for arrears of pay or allowances or for an increment when the claim has remained in abeyance for over a year.

Note :—(l) The period of one year for the purpose of investigation of a claim by the Accountant-General under this rule will be reckoned as follows

(a) The period of one year for the purpose of investigation of a claim by the Accountant-General under this rule should be counted from the date on which the increment falls due for payment in the case of an ordinary increment and not with reference to the date on which the increment certificate is signed by the competent authority. Under Fundamental Rule 24, an increment has ordinarily to be drawn as a matter of course unless it is withheld. Consequently, in the absence of any specific order withholding an increment before the date on which it falls due for payment, the increment accrues automatically on that date.

Even where an increment is withheld it accrues from the date on which it falls due after taking into account the period for which it is withhold. On the expiry of that period the accrual of the increment is a matter of course. The period of one year should, therefore, be counted in such a case from the date on which the increment falls due after taking into the account period for which it is withheld.

(b) In a case in which the increment next above the efficiency bar is to be allowed under Fundamental Rule 25 or in which a premature increment is to be granted under Fundamental Rule 27, the claim for increment is to be supported by the sanction of competent authority. In such a case the time-limit should be reckoned from the date of sanction of the increment or the date of accrual of the increment, whichever is later.

(c) In the case of an increment which can be drawn only after the increment certificate has been passed by the Accountant-General, in terms of Subsidiary Rule 13 under Treasury Rule 16 of Andhra Pradesh Treasury Code, Volume I, the period of one year is to be, reckoned from the date of passing of the increment certificate by the Accountant-General or from the date of accrual of the increment, whichever is later.

(d) In a case where first and second increments due after commencement of probation are delayed for want of orders of completion and declaration of probation of the individuals the period of one year for the purpose of investigation of claim by the Accountant-General should be reckoned from the date on which the declaration of probation of the individual is signed by the competent authority.

(e) The period of limitation for approval of pay fixation is six months from the date of exercising option.

(f) In cases relating to fixation of pay on account of revision of scales of pay the period of one year for the purpose of investigation of the arrear claim by the Accountant General/ Pay and Accounts Officer should be reckoned from the date on which the pay fixation statement of the individual is signed by the Competent Authority.}(Added by G.O.Ms. No. 280, Fin., 22-10-1979)

Note :—(2) No claim for travelling allowance will be entertained if it is made after three months from the date on which the claim has fallen due. Countersigning officers should refuse to countersign bills presented after this period. However in respect of journeys performed by members of the Legislature and non-official members serving on Government Committees and by others, who

are not Government servants, in connection with Government business, the time-limit shall be six months from the date of completion of the journey.

In the case of non-Gazetted Officers the time-limit should be applied from the date of completion of the journey to the date of submission of the claim by the non-gazetted Officer himself (by means of travelling Allowance journal or other information) to the Head of the office, whether the latter is the drawing officer or not, for preferring the Travelling Allowance claim.

When the claim for Travelling Allowance is countersigned by the controlling authority after three months from the date on which the claim has fallen due, the controlling authority should append a certificate that the claim has been made in time.

The appointing authorities are empowered to authorise the Accountant-General to investigate into all the arrear claims of Non-Gazetted Officers irrespective of the period for which they have remained in abeyance. In the case of arrear claims relating to (Non-Gazetted Officers in respect of whom the government are the appointing authority the Supervisors in respect of whom the Chief Engineer, Irrigation and Power (General) is the appointing authority and Gazetted Officers (excluding Heads of Department), the Heads of Departments are empowered to similarly authorise investigation by the Accountant General Pay and Accounts Officer, Hyderabad even though they are not the appointing authorities.

In exercising this power, they should bear in mind that the investigation of such claims often involves an amount of work in the office the Accountant-General out of all proportion to the amount or important of the claims. They should therefore exercise the powers judiciously and only call on the Accountant- General for an investigation when it appears that there was a reasonable cause for the delay in submitting the claim and that prima facie the claim is reasonable. They should forthwith reject every petty arrear claim by a Government servant which does not affect his pension, and also any arrear claim by a Government servant which has remained in abeyance for over a year when the Government servant concerned offers no satisfactory explanation for the delay in making his claim.

The appointing authorities in the case of non-Gazetted Officers and the Heads of Departments in the case of no Non-Gazetted Officers in respect of whom the Government are the appointing authority, the supervisors in respect of whom the Chief Engineer. Irrigation and Power (General) is the appointing authority and in the case of Gazetted Officers (excluding Heads of Departments) are empowered to sanction the amount actually found to be due, after investigation by the Accountant-General/Pay and Accounts Officer, Hyderabad subject to the condition that the payment of arrears should be limited to the amount found to be due under the claim on account of a period not exceeding three years immediately preceding the date of detection of under payment, irrespective of the amount involved. In cases, where the delay is attributed to the claimant the appointing authorities or the Heads of Departments, as the case may be, should impose a cut of 50% on the claims. In cases where it is proposed to pay arrears found to be due after investigation by the Accountant-General on account of a period in excess of three cases should be referred to the Government in the Finance Department through the administrative Department of the Secretariat for sanction of such payment, furnishing detailed reasons for the delay in preferring the claim, names of persons who were responsible for the delay and the action taken against the persons responsible. As regards the arrear claims of Heads of Departments the concerned administrative departments of the Secretariat are empowered to authorise the Accountant-General to investigate into the same and to Sanction payment of the amount actually found to be due after investigation by the Accountant- General, subject to the principles laid down above cases of arrear claims which cannot be verified in audit due to the limited period of preservation of records in the audit office, should be continued to be referred to the Finance and Planning (Fin-Wing) Department by the concerned administrative departments of the Secretariat before sanctioning payment.

The Heads of Departments are authorised to sanction arrear claims for more than three years when duly pre-audited by Accountant-General/Pay and Accounts Officer, Hyd. upto Rs. 5,000/- in case of each claim.

A claim of a Government servant including a part-time Government servant for arrears of pay or allowances or for an increment which has remained in abeyance for over six months will, in addition to the claim being restricted to the period mentioned above, be further subject to a discount of 15 per cent, except in a case where controlling authority has satisfied himself that the delay was not due to the negligence or carelessness of the claimant, or ignorance of rules on his part. In all bills for arrear claims over six months old where no discount has been deducted, a certificate that the delay has been adjudged as not due to the claimant's negligence or carelessness should be furnished by the controlling authority concerned. If, in any particular case, it is considered that for special reasons a larger concession should be granted the matter should be referred to the Government for orders. For the purposes of this article the date of detection of an underpayment means the date on which the under-payment is detected by, or brought to the notice of the head of the department or office, or, if it is first detected in audit, the date when the Accountant-General detects it. An arrear claim resulting from an order issued with retrospective effect does not arise until the order is issued and should not therefore be treated as a claim allowed to remain in abeyance during the period prior to the date of the order.

In the case of a touring officer, who is required to perform a prescribed minimum touring every month, and who presents a consolidated bill for the whole month, the period of 3 months in respect of all the journeys performed in that month shall be reckoned from the date of completion of last journey in the month. This applies to officers undertaking several tours in a month based on approved tour programme even though no minimum touring is prescribed for them,

The Additional Director of Fire Services can refer the case to Accountant-General or Government for pre-audit in cases of arrear claims.

Note :—(3) T.A. claims which are not preferred within three years of the performance of the journey should not be admitted.

SPECIMEN FORM

Under Article 54 of the Andhra Pradesh Financial Code, Volume I

(1) The Accountant General Andhra Pradesh/Pay and Accounts Officer, Hyderabad is authorised to investigate into the arrear claim of Shri …….. for the period from …… to ……

(2) The claimant should be paid the amount found due for the entire period specified above (or for a period of one immediately preceding the date of detection of under-payment) in full as he is not responsible for the delay in referring the claim (or subject to a discount of 15 per cent.).

ARTICLE 55. Payment of a claim which is barred by limitation of time under any provisions of law relating to such limitation should ordinarily be refused. No payment should be made on account of any such claim without the Government's special sanction, and no such claim should be referred to the Accountant-General/Pay and Accounts Officer, Hyderabad for pre-audit unless the Government have already specially sanctioned the payment of the claim subject to its being found to be correct on pre-audit by the Accountant-General/Pay and Accounts Officer, Hyderabad. The Accountant-General will refuse to investigate any such claim unless the government have already specially sanctioned the payment of the claim subject to its being found to be correct on preaudit.

The period of limitation for arrear claims against the Government of the following kinds is normally three years from the date on which the amount claimed first became due for payment

(1) Pay and allowances, including leave salary.

(2) Pensions.

(3) Travelling allowances.

(4) Payments made in contingent bills for supplies or services rendered to the Government.

If, however, the delay in making a claim in the first instance under any of the items (1), (2) and (3) above is due to a mistake, the period of limitation is three years from the date on which the mistake was discovered. When a claim under item (4) is made with reference to a contract in writing registered, the period of limitation is six years from the date on which the amount first became due for payment.

Over-charges and audit objections

ARTICLE 56. Every Government servant who draws bills for pay and allowances or contingent expenses is primarily responsible for the correctness of the amount for which each bill is drawn. If any amount is drawn in excess of what is due, the drawing officer will be required to make good the excess amount so drawn. If the excess amount cannot for any reasons be recovered from the drawing officer, the Government servant, if any who countersigned the bill will be liable to make good any loss arising from culpable negligence on his part and the Treasury Officer who passed it will be similarly liable to make good any loss arising from culpable negligence on his part.

Note :—The Inspector-General of Police may waive recovery of over- payment of pay and allowances upto a limit of Rs. in each individual case, where the amount becomes irrecoverable due to the death, desertion, dismissal or removal, invalidation or retirement of a Police subordinate, provided that the case does not disclose—

(i) a defect in the system or in the rules, the amendment of which would require the orders of a higher authority, or

(ii) serious negligence on the part of one or more Government servants that might possibly call for disciplinary action requiring the orders of a higher authority.

He should maintain a register showing the amounts waived from time to time; review the entries and intimate to audit once a year, the total number of cases involved and the total amount waived in a year.

ARTICLE 57. The Accountant-General is responsible for the auditing of all expenditure charged against the Government. If any item of expenditure is found to be regular or in excess of what is due, he proceeds to remove the irregularity or recover the excess amount paid through the Treasury Officer, and he usually issue a warning slip to the drawing officer concerned at the same time. Recoveries relating to the Forest Department are effected through the District Forest Officer and not through the Treasury Officer. When an item of expenditure incurred is less than what is actually due for payment arid the amount involved is not insignificant, the Accountant-General informs the drawing officer of the fact, leaving him to prefer an additional claim or not as he thinks proper.

ARTICLE 58. Recoveries may not ordinarily be made at a rate exceeding one third of Pay unless the Government servant affected has (a) in receiving or drawing the excess,

actual contrary to orders or without due justification or (b) taken an advance for a specific purpose for which the advance was sanctioned within the prescribed period and failed to refund the outstanding amount within the stipulated date. For the purpose of this rule, "pay" includes "Sterling Overseas Pay".

ARTICLE 59. Every Government servant should give proper attention to all objections and orders received from the Accountant-General without any avoidable delay.

ARTICLE 60. An administrative authority should not ordinarily consider any representations or protest against a recovery ordered by the Accountant-General unless the representation or protest is received within three months from the date when the Government servant making the representation received the first intimation of the order.

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CHAPTER V

ESTABLISHMENTS, CLAIMS OF GOVERNMENT SERVANTS AND RECOVERIES FROM THEM

(i) INTRODUCTORY

Scope of the chapter

ARTICLE 61. The scales of pay for the various services and posts under the Government are generally fixed by the statutory rules governing the conditions of services relating to those services or posts respectively. The scale of pay for a post which has not been included in any service is generally fixed by a contract made with the person appointed to the post or by an executive order issued by the competent authority which creates the post. The salaries of certain posts are, however, specially fixed either by the Constitution of India and the orders and directions issued under it or by an Act of the Andhra Pradesh Legislature. The Fundamental Rules and the Subsidiary Rules under them and the Andhra Pradesh Leave Rules, 1933, contain the general rules which govern the pay, increments, additional pay, allowances including travelling allowances, and leave salary of Government servants subject to any special provisions contained in the respective service rules, etc. The forms in which bills for drawing the pay and other emoluments due to Government servants should be prepared, the persons who should sign and present them at the treasury and the duties of Treasury Officers in regard to such bills are prescribed in Treasury Rule 16 and the subsidiary rules and instructions under it. This Chapter contains the financial rules relating to the creation of additional posts or establishments the claims of Government servants, the recoveries to be made from pay and allowances and other cognate matters.

Power of the Government to create and abolish posts

ARTICLE 62. The Government have power to create or abolish any post in connection with the affairs of the State, but under Article 312(1) of the Constitution of India, the Parliament may by law provide for the creation of one or more All India Services common to the Union and the States and regulate the recruitment, and the conditions of service of the persons appointed to any such service. The services known at the commencement of the Constitution as the Indian Administrative Service and the Indian Police Service shall be

deemed to be services created by Parliament under the said Article. The number and character of the posts relating to these two services are specified in the following rules:—

(1) The Indian Civil Administrative Cadre Rules, 1950 ; and

(2) The Indian Police Cadre Rules, 1950.

The previous sanction of the President is necessary for any alteration of the number and character of such posts.

(ii) ESTABLISHMENTS

Powers of subordinate authorities to sanction additional establishments

ARTICLE 63. (a) No authority subordinate to the Government may sanction the creation of any additional establishment, permanent or temporary except, to the extent and subject to the conditions mentioned in Appendix 5. The delegations specified1here are subject to the general conditions

(1) that either a sufficient specific appropriation for the expenditure involved already exists or provision can be made for it by re-appropriation by the sanctioning authority under its own powers without reference to the Government, and

(2) that the provisions of the Fundamental Rules and the Subsidiary Rules and Instructions under them are observed in fixing the pay of the persons appointed to hold the posts created under the delegated powers.

(b) A sanctioning authority should invariably specify the period for which it sanctions temporary establishment. It should also specify the date from which the sanction for a temporary establishment will take effect or, if it is not possible to specify the date, should state that the sanction will take effect from the date of actual employment of the staff or of the head of the staff

Note :- A Treasury Officer is authorised to pass upto a period of three months pay bills of Gazetted Officers and Non-Gazetted establishment which involves payment not covered by sanction when temporary establishments have actually been continued beyond the period covered by the original sanction provided the Head of the office attaches to the pay bill of Gazetted and Non-Gazetted establishment a certificate duly countersigned by the controlling officer empowered to sanction the TA. bill to the effect that "*certified that the sanction to the temporary establishment had expired on…… further continuance has been applied for and is awaited. Pay and allowances have been claimed in this bill at the same rate as drawn previously*".

The Gazetted Officers availing the facility should attach to the bill a declaration countersigned by the controlling officer empowered to sanction the post to the effect that "I am holding the Post of ……. originally sanctioned up to …….. The sanction for the further continuance of the post has been applied for Pay and Allowances at the same rate as I was drawing previously in the post have been claimed in this bill". In the case of Gazetted Officer who countersign their own TA. bills, the declaration shall he countersigned by the next Higher competent authority.

(c) The statutory rules issued by the Government in regard to the powers of authorities subordinate to the Government to sanction additional establishments or to vary the details of a temporary establishment are contained in Part V of the Service Manual, Volume 11(1938 Edition).

Additions to establishments or increase in the employment of existing posts

ARTICLE 64. The head of the department or other authority concerned should scrutinize with the greatest care every proposal for an addition to an establishment, whether permanent or temporary, or for an increase in the emoluments of an existing post. He should examine the financial implications thoroughly and should not submit the proposal to the Government unless he is satisfied that it is essential.

In connection with every proposal for alteration in an establishment, it should be considered whether, with reference to Article 429 of the Civil Service Regulations, a claim for pension will arise in consequence of the proposed alteration, and a certificate should be furnished stating that this has been done.

Scales of pay for new posts

ARTICLE 65. The scale of pay proposed for a new post, whether temporary or permanent, should be the same time-scale as that already in force for posts of the same class or category except when a different time-scale has been fixed for temporary posts in a particular department, e.g., temporary supervisors in the Public Works Department, or when temporary posts in a particular department, e.g., the Survey Department, are generally sanctioned on the minima of the time-scales for the corresponding permanent posts. When the new post to be created will form an addition to a cadre which is divided into grades, the pay of post should ordinarily be that of the lowest grade, if a higher rate of pay is proposed, the special reasons for proposing the higher rate should invariably be stated. If there is no post in existence similar to the one proposed, the following principles should be observed in proposing a rate of pay for the new post :—

(1) If the post is to be filled by a person not already in Government service, the pay proposed should be the minimum necessary to secure the services of a person capable of discharging efficiently the duties of the post.

(2) If the post is to be filled by a person who is already a Government servant, the pay proposed should be appropriate with reference to the nature and responsibility of the work to be done and the existing pay of Government servants whose status is such that they are considered likely to be suitable for selection for the post.

Note :— In the case of establishments divided into separate units or cadres carrying different scales of pay, an authority competent to make appointments in that establishment on both the units or cadres may make excess appointment in a lower unit cadre against the equal or greater number of vacancies left unfilled in the higher unit or cadres.

Details to be furnished with establishment proposals

ARTICLE 66.(a) Every proposal to add to, or to make a change in an existing establishment should be explained fully in the communication addressed to the authority competent to sanction the proposal. The following information should invariably be furnished

(i) the reasons for considering the addition or the change proposed to be necessary.

(ii) the present cost either of the section or section affected (See Article 70 below) or of the total establishment, as the circumstances may require.

(iii) the corresponding cost after revision, and

(iv) the details of the number and pay of the posts, if any, which it is proposed to add to the establishment, and of the number and pay of the posts, if any, of which it is proposed to change the conditions.

(b) When a scheme involves any alteration of the number or character of posts relating to the All-India services and consequently the sanction of the President of the Union is necessary for a part of the scheme, the proposal submitted to the President should contain full details of such items and of any other part of the scheme so connected with them that, unless it is explained will be difficult for the President to decide whether to accord his sanction or not. Details of the remaining parts of the scheme need not be furnished.

(c) In determining the cost of a scheme, allowances, whether fixed or variable, should be taken into account. When it is impossible to determine in advance the exact amount of an allowance, it will be sufficient to include as accurate an estimate as possible of the amount required for the allowance.

Proposition statements

ARTICLE 67. (a) A proposal to acid to or modify an existing establishment should be accompanied by a proposition statement in duplicate in Form 2 if it involves a general revision of establishment or if it cannot be set out clearly without a proposition statement.

A proposal to and to or modify an existing establishment which involved creating or abolishing a post or granting or abolishing an addition to pay so as to require the sanction of the Government of the state should be accompanied by a proposition statement in duplicate in Form 2 or Form 3, whichever is more suitable.

(b) No proposition statement is required in the following cases :-

(i) When the new scheme proposed involves no change in establishments except the creation of a post or posts the like of which does not yet exist.

(ii) When an additional establishment is proposed solely for famine work and its cost is to be a direct famine charge.

(iii) When an additional establishment is proposed solely for work connected with an outbreak of plague and its cost is to be a direct plague charge.

(iv) When the proposal involves only the retention, without alteration of an existing temporary establishment for a further period.

(v) When the proposal is solely for the grant of a compensatory allowance, a special pay or personal pay to a member or members of an existing establishment, or solely for a change in the designation of an existing post, and does not require the sanction of the Government of the State.

Instructions for preparing proposition statement

ARTICLE 68. The following instructions should be observed in preparing a proposition statement :-

(i) The statement should relate strictly to the section or part of the office affected by the proposals. No details or figures of total cost should be furnished for the other parts or sections of the office.

(ii) When a section comprises posts in both last grade and superior services and the proposals affect only posts in one of these services, only details of the posts in the service affected should be furnished.

(iii) The latest order sanctioning the existing establishment should be quoted and not any earlier orders on the subject.

(iv) The increase or decrease in cost involved in the proposals should be shown against each post or class or category of posts affected.

(v) Grand totals should be given for the number of posts in and the total cost of the several sections affected both under the existing orders and according to the proposals made, and also of the amounts under "Increase or decrease per month".

(vi) Pay which is not incremental should be entered in the column headed "maximum".

vii) In the case of a temporary establishment, the period for which it is proposed that it should continue should be entered.

(viii) When the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost should be calculated according to the formula prescribed by the Comptroller and Auditor-General (see Rulings under Fundamental Rule 9 (31) and furnished and not the actual cost or the cost in the first year.

(ix) Fixed allowances should be entered in a proposition statement but not variable allowances, such as ordinary travelling allowance, information in regard to which should be furnished separately in the communication addressed to the authority competent to sanction the proposal (see Article 66(a) and (c)).

Verification of proposition statements by the Accountant-General

ARTICLE 69. The proposition statement or the proposal for the revision of an establishment should be forwarded to the Government through the Accountant-General. He should verify the present scale or state the present cost, as the case may be, according to his audit register but he need not reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. The sanctioning authority should normally accept the Accountant-General's figures. Any discrepancy between his figures and those furnished by the authority initiating the proposal should be left for adjustment by the Accountant-General at the next periodical verification of the scale or establishment with reference to the annual return prescribed in Article 71.

Distribution of non-gazetted establishments into sections

ARTICLE 70. For the purposes of audit and the preparation of pay bills the Accountant-General divides a non-gazetted establishment, when necessary into sections in consultation with the head of the department or of the office on the following principles

(a) The division should be uniform throughout the State for the same classes of establishments.

(b) Ordinarily, an office or establishment containing not more than twelve clerks should form a single section, larger offices will comprise two or more.

(c) The division into sections in large offices should follow the actual working arrangements of the office, e.g., a Collector's establishment may be divided into the following sections : Huzur Serishatadar's section, Huzur Head Clerk's section, Revenue Records section, etc.

(d) In large offices, where the members of the ministerial services are arranged by classes and grades, such as Superintendent, Upper Division Clerk and Lower Division Clerk, each class or grade may form a separate section.

(e) An establishment consisting of a large number of subordinate Government servants, such as village school masters, may often be best divided into sections according to the taluks or subdivisions of a district, while in an establishment employed in more advanced schools, each school would form a separate section.

(f) Clerks, school masters, etc., should not, except in a small establishment, be combined with subordinates in the last grade service. Such subordinates should form a separate section or sections unless they are very few.

(g) The pay abstracts of the district police should be prepared in accordance with the rules in the Police Standing Orders. Under those rules the details regarding subordinates of the rank of Sub-Inspector or below should be furnished according to the several grades in the service.

Note 1 :—Parts of an establishment under the same head of an office which are charged for under different major heads should be treated as separate establishments. The pay of the prohibition establishments in Collector's offices should, however be included in a separate section of the main establishment pay bill of the office concerned and not in a separate bill.

Note 2 :—The Accountant-General issues from time to time a list of the sections, fixed by him for each office, and the entries in pay bills, absentee statements, annual returns of establishments, proposition statements and other similar documents should be made in accordance with the section so prescribed.

Annual returns of establishments

ARTICLE 71. Early in March each year, the Head of the Department for establishments borne on a State Cadre and the Head of the Office for establishment not borne on State Cadre, should prepare a detailed statement of the permanent establishment of the Department or Office as on the 1st March in the Form, prescribed by the Comptroller and Auditor-General and send it to the Accountant-General as early as possible. In respect of establishments not borne on a State Cadre, the above returns should be sent by the Heads of Offices to the Accountant-General so as to reach his office not later than the 15th April of each year. In respect of establishments borne on a State Cadre, the Heads of Office should send the returns sufficiently early to the Heads of Departments so as to enable the latter to consolidate and send the returns to the Accountant-General by 15th May of each year.

The directions given by the Comptroller and Auditor-General with regard to the form. preparation and submission of this statement are contained in Appendix 6.

An up-to-date file of the instructions issued by the Accountant-General in this connection should be maintained for reference in each office.

(iii) CLAIMS OF GOVERNMENT SERVANTS

Due date for payment of pay, allowance, etc.

ARTICLE 72. (a) Except as provided in clauses (b) and (c) the pay and allowances, leave salary and other monthly recurring payments of all the State Government employees and also the salaries/wages to work-charged establishments and menials paid from contingencies become payable on the last working day of the month to which they relate except for the month of March which shall be paid on the first working day of April. In case the last working day of the month happens to be a bank holiday, the disbursement shall be made on the previous working day.

Note :—The teachers working in schools under all managements shall be paid their salary for the month of April on the 22nd day of April every year before the schools close for summer vacation. If in any year the date viz. 22nd April happens to be a public holiday, the salaries shall be paid on the next immediate working day. These orders shall also apply to the untrained and unqualified teachers appointed prior to 23-4-1977. The unqualified and untrained teachers who were appointed on or after 23-4-1977 shall however, be paid proportionate salary upto the last working day of the school in April.

(b)(i)(a). The persons become due for payment only on the expiry of the month to which they relate. However, when the first day (including Sunday) of the following month is a public holiday, on which funds for disbursement of pensions cannot be drawn from the Treasury or the Bank, as the case may be, the pensions shall be paid on the last working day of month to which they relate except for the month of March which shall be paid on the first working day of April. However, in such cases other than March if the last working day of the month also happens to be a Government holiday or Bank holiday, disbursement shall be made on the previous working day.

(b)(i)(b) Pensions which are paid through Banks and Post Offices are to be paid on the last working day of each month except for the month of March which shall be paid on the first working day of April. However, in such cases other than March if the last working day of the month happens to be a Bank or Postal holiday disbursement shall be made on the previous working day.

(c) The payment due for a part of a month should ordinarily be made at once without waiting till the end of the month in the following circumstances :—

(1) When a Government servant proceeds out of India on deputation, leave or vacation, and does not elect to draw leave salary in India under the provisions of Fundamental Rule 91.

Note 1 :—When 1St July and 1st January or last day of the previous month happens to be a Public holiday, the pay and allowances and pensions for the month of June and December shall be paid on the last working day itself (at places when the funds are drawn from banking/treasuries/sub-treasuries/Pay and Accounts offices only).

Note 2 :—The above provisions and the note above shall also be applicable to salaries, wages paid to work-charged establishment and to menials paid from contingencies.

(2) When a Government servant is transferred to another Audit Circle, or within the same Audit Circle and—

(i) to or from the Public Works Department or the Forest Department, or

(ii) from one Public Works Division to another, or

(iii) from one department to another so that there is a change in the controlling authority, or

(iv) to or from famine duty.

(3) When a Government servant is promoted from anon- gazetted to a gazetted post or reverted from a gazetted to a non- gazetted post in circumstances involving a transfer from one office to another.

(4) When a Government servant finally quits the service of the Government or is transferred to foreign service.

(5) When a portion of a civil pension is commuted, in which case the amount of the unreduced pension due up to the day preceding that on which the commutation takes effect should be paid along with the commuted value of the portion commuted.

Note :—When it is permissible for a Government servant to draw his emoluments up to the date of transfer under sub- clause (2) of clause (c) of this Article but he does not do so, he may draw his emoluments for the whole month together, but the allocation of the charge between the old and the new appointments should always be clearly specified in bills.

Signing and presentation of pay bills

ARTICLE 73. Drawing officers should not sign pay bills earlier than is reasonably necessary in advance of the date of presentation at the treasury, so that supplemental adjustments due to changes after the monthly pay bills are signed may be reduced to a minimum. To avoid congestion Pay Bills may be presented at the Treasury duly signed five days before the last working day to which they relate.

Note :—Bills claiming grant-in-aid for aided institutions maybe presented at the Treasury or at the Accountant-General's office as the case may be, duly signed by the departmental officers five days before the last working day of the month to which they relate, so that the bills can be passed before the end of the month to enable the staff of the aided institutions to receive their pay on or immediately after the 1st of the succeeding month.

Drawal of pay above an efficiency bar

ARTICLE 74. When a Government servant' spay is determined by a time-scale with an efficiency bar at a certain stage, he cannot draw pay at a rate above that stage until the authority competent to permit him to pass the bar has signed a declaration to the effect that his character and efficiency are such that he is fit to pass it. Sanctioning authorities should not treat this declaration as a mere matter of form, and should sign it only when satisfied after careful scrutiny of the relevant facts and information, that the Government servant concerned is really fit to pass the bar.

Drawal of an increment in pay

ARTICLE 75. The drawing officer should attach an increment certificate (in form 49 signed by him) to every bill on which a periodical increment in pay for a Government servant is drawn. He should keep a copy of every increment certificate for record in his office. The drawing officer should also furnish an additional certificate signed by him stating that the subordinate concerned completed probation satisfactorily on a specified date indicating also whether he is a direct recruit or a promotee.

Pay due in India to persons not in India

ARTICLE 76. When any pay is due in India to a Government servant who is absent from India, he should make his own arrangements to receive it in India—see also instruction 1(d) under Treasury Rule 19.

Pay., etc., due to members of Territorial Army when called out for service

ARTICLE 77. The instruction contained in Rule 23 of the Territorial Army Rules, 1948, govern the issue of pay, etc., of Government servants in civil departments who are members of the units of the Territorial Army when called out, embodied or attached to any regular Forces under section 7 of the Territorial Army Act, 1948 (India Act. No. LVI of 1948).

Reports of transfers of charge of Gazetted Government servants

ARTICLE 78. Every transfer of charge of a gazetted Government servant should be reported by post on the same day to the Chief Secretary to the Government, the Accountant- General arid any other authority duly specified for this purpose in the relevant departmental code or manual or elsewhere. Collectors and District Judges should also send telegraphic reports of their assumption of charge to the Chief Secretary to the Government.

A copy of the report of the transfer of charge should be simultaneously sent to the Treasury Officer concerned and the copies of the report sent to the Accountant-General and the head of the department or other authority specified in the departmental code or a manual which should contain an endorsement to this effect.

Whenever the transfer of a divisional, sub-divisional or other executive charge in the Public Works Department or in the Electricity Department is prolonged so that two Government servants become entitled to draw pay and allowances simultaneously for the same appointment, the Superintending Engineer should inform the Accountant-General whether tile time taken for the transfer of charge is reasonable and whether the relieving officer should be treated as having been on duty for the full period. If the Superintending Engineer considers that the time taken in making over and receiving charge in a particular case was excessive, the relieving officer should be treated as if he had been on joining time or on leave, as the case may be, for so much of the time as is held to be in excess of the reasonably necessary.

Note : —A similar procedure will be followed in the case of transfer of charge of District Officer, Station Officer, Junior Superintendent in-charge of stores or other Executive Officer in the Andhra Pradesh Fire Service. The powers of the Superintending Engineer will be exercised by the Additional Director of Fire Service.

Specimen signatures required by the Accountant-General

ARTICLE 79. Two specimen signatures of every gazetted Government servant who desires to draw leave salary or other allowances in another State should be forwarded to the Accountant-General along with the report of transfer of charge for despatch to the Accountant- General within whose jurisdiction the payments are to be made, so that the signatures on the bills may be verified.

Pay, etc., due to a deceased Government servant

ARTICLE 80.(A) Pay, leave salary and other emoluments can be drawn for the day of a Government servant’s death; the hour at which the death takes place does not effect the claim.

Note : — 'Day' for the purpose of this article should mean a calendar day beginning and ending at midnight. (G.O.Ms.No. 120, Fin. & Plg., Department, Dt. 6-5-1988).

(B) Subject to the provision of T.R. 16 the pay and allowances of all kinds (including Travelling allowances claims) claimed on behalf of deceased Government Servant may be paid without production of the usual legal authority:

(a) If the Gross amount of the claim does not exceed Rs. 5,000/- under orders of the Head of the Office in which the Government Servant was employed at the time of his death, provided that the Head of the Office is otherwise satisfied about the right and title of the claimant.

Note :—Where the Head of the Office is a non-gazetted Government Servant, the Gazetted Officer immediately superior to the Head of the Office shall make the payment after satisfying himself about the right and title of the claimant.

(b) If the gross amount/exceeds Rs. 5,000/- under orders of the Department of the Government or the Head of the Department or the Administrator, as the case may be, on execution of an indemnity bond (Form 6) duly stamped for the gross amount due for payment with such sureties as may be deemed necessary:
Provided that the authority mentioned in clause (a) above may subject to the condition prescribed in that sub-clause, make anticipatory payment of an amount not exceeding Rs. 5,000/-.

Note .1 :—The Head of the Department here be a Head of a Department defined in Article 6 of the Code.

Note 2 :—Normally there should be two sureties, both of known financial stability, unless the gross amount of the claim is less than Rs. 500/- in which case the authority accepting the indemnity bond in Form 6 for and on behalf of the Governor of Andhra Pradesh should decide on the merits of each case, whether to accept only one surety instead of two.

Note 3 :- The obligor as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor of Andhra Pradesh by an officer only authorised.

(C) In case of any doubt payment shall be made only to the person(s) producing the legal authority.

(D) The procedure to be followed in regard to the preferment, withdrawal, disbursement of claims of deceased Government Servants to their rightful claimants will be as under:

[On receipt of the claim for payment of pay and allowances of all kinds including travelling allowances claimed on behalf of a deceased Government Servant from his/her heirs, the head of office in which the Government Servants was last employed should draw the amount in the appropriate bill from the treasury.]

(Amended by G.O.Ms.No. 120, Fin.&Plg., Dated 6-5-1988).

The claims should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which obviously cannot be furnished by the Head of the Office, the Head of the Office should record, if he is satisfied about the correctness of the claim and furnish a

certificate to the effect that the claim is not susceptible of verification but is considered reasonable.

In the case of Gazetted Officers, the Head of the Office has to satisfy himself by reference to the Accountant-General, the Departmental authorities concerned, if any, on his own accord that there are no demands outstanding against the deceased Government servant. In the case of other Government servants payments may be marie without reference to the Accountant-General on the responsibility of Head of the Office concerned. The amount should be disbursed to the claimant/claimants by the Head of office of his own, where the gross of such amount of claim does not exceed Rs. 5,000/- in terms, of sub-rule (l)(a) above, and under order of higher authorities if the gross amount of the claim exceeds Rs. 5,000/- as mentioned in sub-rule (l)(b) above. A formal receipt stamped where necessary should be obtained from the claimant(s).

Note :—The procedure prescribed in these rules shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any commission/committee, whether statutory or not as it applies to the claim for payment of pay and allowances including travelling allowances of a deceased Government servant.

Pay due to a Government Servant whose whereabouts are unknown

ARTICLE 81. Pay etc. due to a Government servant whose whereabouts are unknown should not be paid till a presumption of his death is shown to be justified under Section 108 of the Indian Evidence Act, 1872 (India Act 1 of 1872). Action may then be taken as described in Article 80(b) on the assumption that he is dead, if anyone claims the undisbursed pay, etc., in the capacity of legal heir of the Government servant.

Travelling allowance bills

ARTICLE 82.(a) A travelling allowance bill requiring the counter signature of the controlling officer should ordinarily be countersigned by him before it is paid. If, however, the payment of travelling allowance bills before counter signature has been specially authorised by the Government in any case subject to the submission of a monthly detailed bill to the controlling authority, a consolidated bill should be drawn up at the end of the month, setting forth the details of the several bill drawn on account of the same month (if more than one), and explaining the divergences, if any, from the recognized routes, and submitted for review and countersignature to the controlling officer, who will forward it to the Accountant-General after countersignature. The drawing officer should furnish the following certificate on every such bill :-

"*Certified that the amount shown, in the bill have been paid to the Government servants named. and their receipts taken in the acquittance roll*."

The countersigning officer may, if he prefers it, retain the bill for reference when checking further bills and inform the Accountant-General that he has passed the establishment travelling allowance bill of …… for the month of ……. for Rupees ……. furnishing at the same time the following details :—

Number of bills paid at the treasury/Sub-Treasury	Amount	Amount disallowed	Reasons
(1)	(2)	(3)	(4)

(b) The travelling allowance bills of clerks and other subordinates who accompany an officer on tour should be prepared and cashed at convenient intervals during the tour and, as a general rule, immediately on return to the headquarters station. Such bills may be cashed at the treasury on the receipt of the head of the office, but if the head of the office is not himself the controlling officer and the payment of travelling allowance bills before countersignature has not been authorized by the Government, he should obtain the countersignature of the controlling officer before cashing the bill.

Travelling allowance of non-gazetted Police Officers

ARTICLE 83.(a) When the District Superintendent of Police is absent from his headquarters and it is necessary for one or more members of the non-gazetted police staff in the district to undertake a long journey at very short notice, the senior gazetted Police Officer stationed and present at the headquarters of the police district, or, if no such gazetted Police Officer is available, the Office Superintendent of the District Police Office may draw money on an advance travelling allowance bill for disbursement to the non-gazetted Police Officers who have to make the journey. The office copy of every bill so drawn should be submitted to the District Superintendent of Police for approval as soon as he returns to the headquarters.

(b) Motor bus warrants are issued to Inspectors, Sergeants, sub-Inspectors, Head Constables and Constables who have to travel on duty by motor bus. The procedure to be followed in paying the amounts of the warrants to the motor bus owners concerned is as follows :-

The amount claimed in each travelling allowance bill on account of motor bus warrants payable to the motor bus owners concerned should not be drawn in cash but deducted from the gross claim in the bill. The District Police Office should maintain a separate account of these deductions, showing the amount due to each motor bus-owner. When the amount of such deductions representing the payment due to a particular motor bus-owner accumulates to a substantial figure, he should be requested to send a bill for the amount due to him in Andhra Pradesh Treasury Code Form 53, supported by the motor bus warrants. The District Superintendent of Police should check the bill and countersign it in accordance with instruction 2 under Treasury Rule -16.

Note :—The above procedure may be adopted mutatis mutandis in respect of launch journeys at river side stations in the districts of East and West Godavary.

Travelling allowances of non-gazetted Excise Officers

(C) Motor Bus warrants are issued to Circle Inspectors, Sub- Inspectors, Head Constables, Tree Markers and Excise Constables in the Excise Department who have to travel on duty by Motor Bus. The procedure to be followed in paying the amounts of the warrants to the Motor Bus owners concerned is as follows :—

The amount claimed in each Travelling Allowance bill on account of Motor bus warrants payable to the motor bus owners concerned should not be drawn in cash but deducted from the gross claim in the bill. The Assistant Commissioner (Enforcement) or the Excise Superintendent Office should maintain a separate Account of these deductions showing the amount due to each motor bus owner. When the amount of such deduction representing the payment due to a particular Motor Bus owner accumulates to a substantial figure, he should be requested to send a bill for amount due to him in A.P.T.C. Form

53 supported by the Motor Bus warrants, the Assistant Commissioner (Enforcement) or the Excise Superintendent concerned should check the bill and countersign it in accordance with the instruction 2(a) under T.R. 16

Advances of travelling expenses for tours

ARTICLE 84. When satisfied that it is really necessary, the competent authority may grant to a Govt. servant included in the list shown below an advance towards the travelling expenses during a journey on tour, including any Journey for which travelling allowance is admissible as for a journey on tour, provided that no such advance is sanctioned to a temporary Govt. servant, unless a personal security bond is furnished in Form 11 duly executed by the borrower together with a permanent Government servant drawing a pay not less than that of the borrower as surety guaranteeing the repayment of the advance. The amount advanced should in no circumstances exceed the amount of travelling allowance to which the sanctioning authority expects the Government servant to become entitled for the Journey, and should also not exceed the sum likely to be required to meet the Government servant's personal travelling expenses for a month or for the probable duration of the tour, whichever is shorter. The advance should be charged to the final head of expenditure concerned. It should be adjusted in full at once when the Government servant returns to headquarters on completing the tour, if it has not already been fully adjusted. When a Government servant has drawn an advance of this kind, he should not be granted a second advance of the same kind until the first one has been fully adjusted. The advances should be drawn in Form 22 in the case of both gazetted Government servants and full particulars referred to in the certificates, therein should be furnished at the time of presenting the bills for such advances. All drawing officers should maintain a register in Form 23 for recording the advances paid and the recoveries made with a view to watching the eventual adjustment of the advances.

Treasury officers also should maintain register in the same form for recording the advances paid to gazetted officers and the recoveries made against them. This register should invariably be looked into for previous advances, if any, paid and their adjustment before passing bills for tour advances of gazetted officers.

Note : —(1) An advance of travelling allowance under this rule may be sanctioned to a temporary Government servant without insisting on a surety from a permanent Government servant by the sanctioning authority in respect of Gazetted Government servants and by the Head of the Department concerned in respect of non-gazetted or Class IV servants. The advance should he restricted to a month's pay of the officer concerned and in regard to non- gazetted and class IV servants the condition laid down in item (c)(5) under Article 239, will also apply. This does not also preclude sanctioning an advance on the same basis as for a permanent Government servant, provided surety from a permanent Government servant is obtained.

Note : —(2) All Advances of travelling allowance on tour should be adjusted on the completion of tour or by the 31st March, whichever is earlier. Travelling allowance advances on tour drawn in the month of March may be adjusted on completion of the journey or by the 30th April, whichever is earlier.

Note : —(3) A second advance may be allowed to be given provided that an amount of the first advance has already been rendered to the controlling officers and that the Travelling Allowance Bills are under their scrutiny. The bills for the second advances should be accompanied by a certificate from the controlling officers that the detailed bills for the previous advance bills have

been received by them. In the case of officers who are their own controlling officers the said advance may be allowed only if the adjustment bill for the previous advance is submitted to the Accountant-General or Treasury Officer as the case may be.

Government Servants eligible for the advance	***Authority competent to sanction the advance.***
(i) Non-Gazetted Government Servants-	
(a) Non-gazetted Government servants and subordinates in last grade service who tour or occasionally travel independently under proper sanction or who accompany a Gazetted or non-Gazetted Government Servants on tour.	The Head of the Office, or a Gazetted Government servant to whom the head of the Office has delegated this power subject to any conditions and restrictions imposed by the Head of the office.
Note:- (1) All Government servants who are authorized to draw pay and Travelling Allowance bills of establishments are authorized to sanction advances of traveling allowance.	
Note:- (2) Government servants authorized to draw pay and Travelling Allowance bills of establishments may sanction advances of traveling allowances to themselves.	
(b) Peons attached to -	
A Conservator's Office	Manager of the Office.
A District Forest Office	Head Clerk of the Office.
A Ranger's Office	Ranger.
(c) All subordinate working under the Sericultural Expert, Assistant Sericultural Expert, Hindupur, in Sericultural Section.	Sericultural Expert, or Assistant Sericultural Expert, as the case may be.
(d) Officiating Police personnel who are approved probation-	Superintendents of Police, Commandants and other Heads of Offices who are equivalent and higher in rank in the Police Department without insisting on a surely from permanent Government Servant provided the drawing officer is satisfied that the Govt. servant is likely to continue in service and that there is every possibility of recouping the amount of advance sanctioned.
(ii) Gazetted Government Servants -	
All Gazetted Government Servants.	Can sanction advances to themselves. In the case of temporary Gazetted Government servants who do not hold a substantive post in any category the Head of the Department concerned or any Gazetted Government servant to whom the Head of the Department has delegated this power subject to any conditions and restrictions imposed by the Head of the Dept.

Note :—The Administrator-General and Official Trustee, Andhra Pradesh may sanction advances of Travelling allowance to himself for the tour undertaken by him in connection with his officials duties.

(iv) DEDUCTIONS FROM PAY BILLS OF GOVERNMENT SERVANTS

Fund Deductions

ARTICLE 85. Every Government servant who draws any pay bill should enter in it correctly the deductions, if any, to be made on account of various Provident and Family Pension Funds, etc. He should carry out promptly and fully any order received from the Accountant-General or any other audit officer of a Fund to make a particular deduction or series of deductions.

Detailed instructions regarding the procedure that should be adopted by the drawing Officer in making deductions from the pay bills on account of prima of Postal Life Insurance and Andhra Pradesh Government Life Insurance Policies are given in Appendix 26 of A.P.F.C. Vol. II.

Deduction of income-tax

ARTICLE 86.(a) Every disbursing officer who disburses the salary of any Government servant should make the appropriate deduction of Income-Tax from it at the time of payment in accordance with the Indian Income Tax Act, 1922 (India Act XI of 1922), as subsequently amended, and the rules and directions contained in the Income-tax Manual and other orders of competent authorities.

(b) Every Government servant who pays any amount to a government servant on account of a reward, examiner's fees or any similar item not strictly included under the head of "Salaries" should communicate the details to the Income-tax Officer concerned in a separate letter or memorandum when he makes the payment.

Attachment of pay and allowances by civil courts

ARTICLE 87.(a) The extent to which the emoluments of a Government Servant are exempt from attachment for debt is specified in Section 60(1) of the Code of Civil Procedure, 1908 (India Act V of 1908) as subsequently amended by the Code of Civil Procedure (Amendment) Act, 1976, brought into force from 1-2-1977. Following are the relevant provisions of the Section

60(1) :—The following property is liable to attachment ……. in execution of a decree:

Provided that the following particulars shall not be liable to such attachment ……. namely:

(i) Salary to the extent of the first four hundred rupees and two thirds of the remainder in execution of any decree other than a decree for maintenance

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and where such attachments has been made iii execution of one and the same decree, shall, after the attachment has continued for a total period of twenty four months, be finally exempt from attachment in execution of that decree.

(i)(a) One third of the salary in execution of any decree for maintenance:

xx xx xx

(1) any allowance forming part of the emoluments of any servant of the Government, …….. which the appropriate Government may, by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant …….. while under suspension.

xx xx xx

Explanation-II :—In clauses (i) and (i)(a) "Salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (e) derived by a person from his employment whether on duty or on leave.

Explanation-III —In Clause(l), 'appropriate Government' means :-

(i) as respects any person in the service of the Central Government …… the Central Government ;

(ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation-IV : —For the purposes of this proviso, 'Wages' includes bonus, and 'labourer' includes a skilled, unskilled or semi-skilled labourer.

Note :—The following allowances have been declared by the Government to be exempted from attachment by order of a court, namely;

(i) All kinds of travelling allowances.

(ii) All Kinds of conveyance allowances.

(iii) All allowances granted for meeting the cost of—(a) Uniforms; and (b) Ration.

(iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including bill stations

(v) All house-rent allowances

(vi) All allowances granted to provide relief against the increased cost of living.

(vii) Children's Education Allowance

(viii) All amounts paid by way of reimbursement of medical expenses.

(b) The maximum amount attachable by a civil court is calculated on the amount earned and not on what remains after satisfying any debts due to the Government on account of advances taken under the rules.

(c) Payments towards Postal and other Life Insurance policies, pension schemes, annuity fluids, etc., that do not fall within the protection afforded by the Provident Funds Act, 1925 (India Act XIX of 1925), but are allowed to be deducted from the pay bills of Government servants for convenience in payment should not be excluded from the aggregate amount of salary in calculating the maximum amount attachable by a civil court. Any deductions which may have to be made on account of subscriptions to Provident Funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be marie from the non-attachable portion of Government servant's salary.

Explanation :—If total gross emoluments earned are represented by 'X' allowance to be declared to be exempted from attachment under clause (1) of the proviso to sub-

section (1) of Section 60 of the Code of Civil Procedure, 1908, and any subsistence grant or allowance made to any public officer while under suspension by Y, the net amount attachable, if any, in respect of a suit filed after the 1st June, 1937 is—

$$\frac{X - Y - 100}{3}$$

Note : —The decrees awarded by the Courts prior to 1 -2- 1977 would have been based upon the limit of first hundred rupees and one half of the remainder. Such decrees would continue to be valid until revised by the Courts. (G.O.Ms.No. 70 Fin & Plg. (Accts.) II Dept., Dt. 5-2-1980)

(d) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to the attachment order is within the maximum limits prescribed in Sub-Rules (a), (b) and (c).

(e) If a new attachment order has the result of increasing the amount beyond the maximum limits prescribed, the disbursing officer shall return the attachment order to the Court concerned with a statement showing :—

(1) Particulars of the existing attachment.

(2) Particulars of the amount withheld and paid into the Court concerned upto date; and

(3) amount remaining un-covered.

Responsibility of Government servants for recovering amounts attached by Civil Courts from pay and allowances

ARTICLE 88. When paying a bill for the emoluments of a gazetted Government servant or other Government servant who draws his pay on a separate bill, the Treasury Officer should recover any amount attached by the order of a court from those emoluments. The responsibility for recovering an amount of this kind from the emoluments of any Government servant who does not draw his pay on a separate bill, by making the necessary deduction in the establishment bill, rests on the head of the office. If the Treasury or Sub-Treasury Officer or the head of the office, as the case may be, receives a relevant attachment order from a Court sufficiently early before the end of the month (see Article 73), he should see that the amount attached is deducted from the bill concerned. Each Treasury and Sub-Treasury Officer and each head of an office should carefully maintain a Register of Court attachment of pay etc., in the Andhra Pradesh Treasury Code Form 41-C, to enable him to see that proper action is taken on all attachment orders received from courts (see subsidiary Rules 2(k), 22 and 33 under Treasury Rule 16 and Instruction 9 under Treasury Rule 32).

Recoveries of Amounts due to Co-operative Societies

ARTICLE 88-A. Recoveries from the salaries of Government servants on account of dues of Co-operative Societies, registered under the various Co-operative Societies Acts, where such acts impose a statutory obligation on the Government to make such deduction, shall be made by the Drawing and Disbursing officer, in the case of Non-gazetted Government servants who do not draw their own bills and in other cases by the

Treasury Officer on the advice of the Accountant-General or by the other appropriate Disbursing Officer concerned, as the case may be, in accordance with such procedure as may be laid down by Government from time to time.

ARTICLE 88-B. A Disbursing Officer in a place outside the territorial limits covered by the Act under which the Co-operative Society was registered may effect recoveries on account of dues of such a Co-operative Society from the salary payable to a Government Servant :

Provided that such Government servant gives in writing an authorisation to his Disbursing Officer to make the recoveries in respect of such dues and the Disbursing Officer before effecting recoveries ensures that the authorisation given to him by such Government servant is clear, unambiguous and has not been revoked.

Hospital stoppages

ARTICLE 89. Government servants may make payments on account of hospital stoppages due to Government or Local Fund hospitals either by deduction from their bills for pay and allowance, or in cash.

Fines

ARTICLE 90. Fines imposed on subordinates for ordinary neglect of office duty are properly recoverable by stoppages from pay and consequent short drawal of establishment pay bills.

Provided that such Government servant gives in writing an authorisation to his Disbursing Officer to make the recoveries in respect of such dues and the Disbursing Officer before effecting recoveries ensures that the authorisation given to him by such Government servant is clear, unambiguous and has not been revoked.

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CHAPTER VI

CONTINGENT CHARGES

Definition

ARTICLE 91. The term “contingent charges” or “contingencies” is applied to the incidental expenditure which is necessarily incurred in running an office. The main items are common to most offices, e.g., expenditure on furniture, books and periodicals, service postage and telegrams, bicycles, electric current, cleaning charges, customs duty on imported stores, freight and tour charges. It includes also incidental expenditure which is required for technical or other special reasons in the working of particular offices and departments. e.g., expenditure on clothing and other equipment in such departments as the Jail and Police Department, rewards paid to non-officials, diet and road money paid to prosecutors, witnesses, jurors and assessors, law charges, dietary and medical charges in jails and hospitals, purchases of plant, machinery and laboratory equipment in colleges and schools, raw materials for conversion into manufactured articles in the Jail Department, workmen’s wages, purchases of live-stock for the manufacture of sera and vaccine, and similar items.

The contingencies of special offices in the Public Works Department include also expenditure on the supply of and repairs to tools and plant.

Extent of application of this chapter

ARTICLE 92. The rules in this Chapter apply primarily to contingencies of the kinds mentioned in the preceding Article, but expenditure, on petty construction and repairs, deal within Chapter VIII, and other miscellaneous expenditure, dealt with Chapter IX are also subject to the rules of procedure contained in this Chapter, except in so far as such expenditure is governed by any special rules.

Authorities competent to sanction contingent charges

ARTICLE 93.(a) Heads of offices have been empowered to incur or sanction expenditure on ordinary and recognise contingencies subject to the following conditions:—

(1) The expenditure should be non-recurring i.e., should not involve any commitment beyond a single payment, unless the authority concerned has been duly empowered to incur or sanction such recurring expenditure. A gazetted Government servant who is entitled to draw contingent bills may incur recurring expenditure up to Rs. 10 a month for a period not exceeding six months, and may also sanction recurring expenditure subject to the same restrictions in any office subordinate to him.

Exception :—The sanction of the Government is not required for the payment of a municipal or other local tax, whatever its amount, on Government property, if the tax has been assessed by the competent authority and the certificate required in Rule 3 of Article 120 is duly furnished. If the Government servant who receives the notice of demand considers that the assessment is excessive, he should report the facts at once to this immediate superior with full information as to the time allowed for filing an appeal against the assessment and the grounds on which an appeal could be based.

(2) If the Government have prescribed any special rule, restriction, limit, scale or the like regarding any particular item (see Appendix 7), it should be strictly observed.

(3) The total expenditure incurred by the head of an office in any financial year should not exceed the appropriation placed at his disposal for the purpose for that year.

Note : —The Electrical Inspector may incur recurring expenditure upto Rs. 25 per month for a period not exceeding six months.

(b) The heads of an office may delegate his power to incur or sanction expenditure on contingencies to any gazetted Government servant serving under him subject to any further condition and restrictions which he may consider necessary in addition to those prescribed by the Government.

When satisfied that it is unavoidably necessary, e.g., during his absence from headquarters, the head of an office or other gazetted Government servant who is authorised to incur contingent expenditure may permit a responsible non-gazetted subordinate, such as a head clerk or office manager, to incur urgent contingent expenditure of a specified kind or kinds up to a specified amount (which should be small) in anticipation of his sanction. Whenever he does so, he should arrange to scrutinize as soon as possible all vouchers for contingent expenditure so incurred and pass them finally for payment. If he

disallows any item of charge or part of an item, he should recover the amount disallowed from the payee, if he considers it desirable and finds it possible to do so, and otherwise from the non-gazetted subordinate who incurred it in anticipation of his sanction.

Note :—The District collectors may authorise, under this article, District Welfare Officers of their districts to draw contingent bills of the Government hostels under their jurisdiction in the districts.

(c) A Government servant should not incur any expenditure on contingencies which involves a departure from the general and special rules prescribed in this Code or any unusual expenditure on contingencies, unless the Government have specially sanctioned the expenditure.

N.B. The charges connected with Andhra Pradesh Public Service Commission will be governed by Regulation 13 of the Andhra Pradesh Public Service Commission Regulations, 1963, issued in G.O.Ms.No. 489, General Administration dated 23-4-1963, Andhra Pradesh Public Service Commission may incur such charges as may be necessary subject to the availability of budget provision.

Permanent advances

ARTICLE 94. As a general rule, a Government servant is only permitted to draw money from the treasury on presenting a proper voucher prepared in accordance with the rules so as to show the precise nature of the expenditure, and as a general rule no money may be drawn from the treasury until it is required for immediate disbursement. The permanent advance system is an exception to these general rules. Unforeseen expenditure Often has to be incurred urgently, and it would sometimes be very inconvenient to postpone such expenditure whilst fulfilling the formalities ordinarily required for drawing money from the treasury to enable him to make disbursements of this kind before drawing the necessary bills, a Government servant may be granted a permanent advance, the amount of which should be limited to what is absolutely essential to meet his ordinary requirements.

ARTICLE 95. 'For sanction of Permanent advance or for revision of the existing permanent advance in respect of the Heads of Departments and Subordinate Offices under their control, the departments of Secretariat concerned should send the proposal to Fin. & P1g. (FW) Department for concurrence'. (Subs. by G.O.Ms.No. 87, Fin. & Plg., Dt. 1-6-92).

Note : - The Additional Director of Fire Services may exercise the powers of the Heads of the Department in respect of Fire Service Department.

"ARTICLE 96.(a) The Permanent Advance is primarily intended for meeting emergent contingent expenditure. However, the holder of the advance may at his discretion, utilise it to meet any other bonafide expenditure on Government Account except for grant of Advance of pay.

(b) The accountability for the advance and its utilization on bonafide Government Account in accordance with these rules and regulations shall rest wholly on the holder.

(c) Copies of sanctions along with monthly statements of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the sanctioning authority in the following month.

(d) The quantum of permanent advance for any organisation should not as a rule exceed the monthly average of contingent expenditure for the preceding twelve months. In case of a new organisation the amount of advance should be fixed on a conservative basis, subject to review after six months.

(e) The advance should be recouped atleast twice a month so that the amount sanctioned does not exceed half the amount of average monthly contingent expenditure calculated as in (d) above.

(f) These advances should not be multiplied unnecessarily."

(G.O.Ms.No. 87, Fm & Plg., Dt. 1-6-92).

"ARTICLE 97. No permanent advance should be granted unnecessarily and no such advance should be larger than absolutely necessary in view of the obvious objections to the retention of the money outside the treasury. A permanent advance sanctioned for the use of the head of an office should be so fixed as to meet the needs of every branch of his office."

(G.O.Ms.No. 87, Fin & Plg. Dt. 1-6-92)

ARTICLE 98. On the 15th April every year and whenever there is a change of incumbent of the post concerned or in the amount of advance sanctioned, the officer in whose favour their permanent advance is sanctioned shall send an acknowledgment to the sanctioning authority in the form given below for the amount due for and accountable for by him as on 31St march proceeding or the date of change in the incumbency proceeding or on the date of change in the incumbency of the post or in the amount of advance sanctioned. The sanctioning authority shall maintain a register of permanent advances in Form 27 which will be scrutinised by the Accountant- General during local audit.

PERMANENT ADVANCE ACKNOWLEDGMENT FORM

I hereby acknowledge the amount of Rs…….. (in words)…….. as permanent advance due from and accountable for by me as on 31st March……. (or any other occasion) necessitating the furnishing of the Certificate.

The details are noted below.

1. Cash on hand as on.

2. Unrecouped vouchers.
   Form No …….. to No …….)

3. Bills under audit.

4. Dissallowed amounts, if any

5. Others.

Total sanctioned permanent advances …….

Signature of the Holder of
the Permanent Advances.

Station :

District : Designation (in full)

Date : Local address:

Note : —When a portion of an officer's permanent advance is held by his subordinates, he should detail on the reverse of the acknowledgment the outstanding against each, taking similar acknowledgment(s) from them to be filed in his own office under Article 98 of the A.P.F.C.).

Details of permanent Advance acknowledged

Officers Designation	Amount	Remarks

The Government Servants who are drawing officers and who are responsible to account for the permanent advance held by them shall also enclose a true copy of permanent advance acknowledgment sent to the sanctioning authority to their own salary bills for the month of April every year. The Treasury Officers/Pay & Accounts Officers, Hyderabad are empowered to return the claims of such drawing officers for April unpassed if they are not accompanied by a true copy of the permanent advance acknowledgment.

Temporary advances for specific purposes

ARTICLE 99. When a temporary advance is considered necessary for the purposes of meeting contingent expenditure of a specified kind or on a specific occasion and it is not covered by standing sanction given by the Government. an application for sanction should be submitted to the Government. Occasionally the Government accord a standing sanction for the grant of such temporary advances on all occasions of a particular kind. "In regard to the examination held under the direction of the Andhra Pradesh Public Service Commission, the Chief Superintendent of Hyderabad Centre and the Chief Superintendents of Centres situated in the districts of the state are authorised to draw an advance not exceeding Rs. 1,500/- and Rs. 1,000/- respectively to meet the contingent expenditure in connection with any examination. If further advances are required they can be drawn by the Chief Superintendent at Hyderabad and the Chief Superintendents of Centres situated in the districts of the State on the strength of the specific sanction issued by the Andhra Pradesh Public Service Commission in each case according to the needs.

The advances should be adjusted by the detailed bills and vouchers as possible.

The director of Archaeology and Museums is empowered to draw half of the total estimated cost or Rs. 2,500/- whichever is higher, on an abstract bill in each case on conservation and other building works and to recoup the bill as and the money is spent and finally close the account by adjusting the advances drawn within a period of one month from the date of completion of the works.

The S.S.P. and Comdt. of APSFP Bns., are authorised to draw temporary advance to the extent of Rs. 30,000/- on abstract contingent bill for making payment to the dealers of the Indian Oil Corporation and the other petrol Dealers and also in places where there are no Indian Oil Corporation Dealers and when the Indian Oil Corporation refuses to supply Petroleum Products to the Police Department provided budget allotment is not exceeded and subject to the conditions that they should submit detailed, account with vouchers to the Accountant-General Andhra Pradesh, Hyderabad within a month from the date of drawal of the amount.

The Commissioner for Government Examinations, Hyderabad, may, sanction advance not exceeding Rs. 150 (Rupees one hundred and fifty only) on an application to each Chief Examiner who is not a Government servant, for every examination conducted by him, towards postal charges for the despatch of answer scripts to the office of the Commissioner for Government Examinations, Hyderabad.

The advance should be adjusted by detailed bills and vouchers as soon as possible. Second advance can only be drawn when the first advance is adjusted.

The following officers of the Industries Department and Education Department may draw advances up to the maximum noted against each, for one or other purposes covering the requirements of the department subject to the following conditions

(1) The prior sanction of the authority competent to incur the expenditure should be obtained :

A Treasury or sub-treasury officer is authorised to advance under a standing sanction such amount not exceeding Rs. 1,000/- at a time as may be required to meet contingent expenditure and expenditure on payment of remuneration to the Invigilating staff in connection with the examination to the Chief Superintendent of any examination held under the direction of the Commissioner for Government Examinations. The advance should be adjusted by detailed bills and vouchers as soon as possible. Second advance can only be drawn when the first advance is adjusted.

(2) The expenditure cannot be conveniently incurred by drawing a regular contingent bill or from the permanent advance

(3) The advances are accounted for with proper vouchers soon after they have been utilised; and

(4) Each office may draw advances only up to the limit of his powers to incur the particular items of contingent expenditure and if, in any case, the amount of the expenditure is to exceed his powers and he seeks the sanction of a higher authority therefor, he may at the same time ask for his permission to draw the advance also, furnishing a certificate as indicated in item (2) above.

	Name of officer	***Maximum amount of advance Rs.***
1.	Industrial Engineer, Andhra Pradesh	500
2.	All Assistant Directors of Industries and Commerce	200
3.	General Manager, Andhra Paper Mills, Rajahmundry	300
4.	Ceramic Expert, Government Ceramic Factory, Gudur	200
5.	Glass Technologist, Gudur	100
6.	Principal, Oil Technological Institute, Ananthapur	200
7.	Sericultural Expert, Sericultural Section, Hindupur	1,000
8.	Assistant Sericultural Expert, Manair	200
10.	(i) Estate Engineers, Industrial Estates, Sanathnagar and Visakhapatnam	Rs. 300 each
	(ii) Deputy Estate Engineers, Industrial Estate, Vijayawada	Rs. 300 each
	(iii) Assistant Estate Engineers, Industrial Estates, Samalkota and Warangal	Rs. 300 each
11.	Headmasters of Govt. Schools for handicapped with Hostels attached in the State.	Rs. 20 P.M. per pupil reading in schools or the actual requirement whichever is less.
14.	Director of Mines and Geology, Hyderabad	1,000

The Director of Archaeology and Museums is empowered to draw an estimated amount or an amount of Rs. 2,500/- whichever is less towards Excavations, and an estimated amount of Rs. 250/- whichever is less towards Explorations as works advances for each scheme and to recoup the amounts as and when they are spent and finally close the accounts by adjusting the advances within a period of one month from the dates of closure of the excavations or explorations as the case may be.

The Director of Archaeology and Museums is empowered to draw as works advances an amount of Rs. 2,500/- towards excavations and Rs. 250/- towards exploration for each scheme and to recoup the bill as and when the money is spent and finally close the accounts by adjusting these advances within a period of one month from the date of closure of the excavations and explorations as the case may be.

The Director of Archaeology and Museums is also empowered to draw temporary advances in connection with the Archaeology and Museums publications as and when required within the financial power delegated to him and render detailed accounts to the Accountant General, within two months form the date of drawal of the temporary advances.

The District Health Officer, Chittoor may draw on abstract bills an advance upto Rs. 1,000/- for the purpose of making sanitary arrangements at Horsley Hills in connection with the stay of the Governor, there, every year before the commencement of the stay and refund the unspent balance, if any, as abatement of the charges, if the refund is made, within the financial year in which the advance is drawn and obtain formal sanction of the Govt. for the expenditure actually incurred and adjust the same by detailed bills.

The Director of Information and Public Relations and Tourism may draw advance up to Rs. 2,500/- in each case against the financial sanction accorded by him under powers vested with him, subject to availability of funds. The advances so drawn should be adjusted by detailed bills and vouchers.

The following Officers of the in respect of the items of expenditure availability of Budget provision.

	Item of expenditure		***Name of officer***	***Maximum amount of advance Rs.***
	(1)		(2)	(3)
				Rs.
1.	Training of farmers in Animal Husbandry Practices.	(i)	Dy.Director and Officers of similar rank.	1,000 One (thousand)
2.	Expenditure in connection with cutting of grass slips and transportation charges.	(ii)	Regional Asst.Director, Sheep and Goat development officer, Special Officers, Live stock Farms, Special Officer, Mass Castration Scheme and other officers of similar rank.	500

3.	Purchase of manures, seeds and fertilizers for agricultural operations.	(iii)	Dist.Veterinary officers, Superintendents of all Live stock Farms, Cattle-cum-Dairy Farms, Poultry
4.	Transportation charges of live-stock		Research station and other officers of similar rank in-charge of institutions.
5.	Transport charges of Semen.		
6.	Purchase of raw material institutions, like Regional Poultry Farm, etc., where seeds are prepared and supplied to other units.		
7.	Payment to breeders in Egg Poultry Marketing Centres.		
8.	Renovation of cattle sheds and petty repairs.		
9.	Purchase of tyres and tubes required for Jeep, Cycle and Tractors.		
10.	Purchase of Carcases for the Carcases utilization plant at Kesarapally.		

Note : —Notwithstanding anything contained above, the Commissioner for Government Examinations may sanction an advance not exceeding Rs. 100 (Rupees one hundred only on an application to each Chief Examiner for every Examination conducted by him, towards the postal charges, for the despatch of answer scripts to the Office of the Commissioner for Government Examinations, Hyderabad. The advance should be adjusted by detailed bills arid vouchers as soon as possible.

All the District Collectors may draw as and when necessity arises a temporary advance upto Rs. 750 on abstract bills to incur expenditure in connection with each visit of the President, Vice-President or the Prime Minister of India or the Governor to the Districts for making arrangements. They may refund the unspent balance, if any, soon after the visit is over and obtain sanction of the Government for the expenditure incurred and adjust the same by detailed bills.

The Commissioner of City Police, Hyderabad, the Superintendents of Police, in the Districts mentioned below and the Commandant, Special Armed Police, Central Police Lines, Hyderabad may draw as and when necessity arises, temporary advances under feeding charges subject to the maximum limits noted against each, on abstract bills to meet the expenditure on feeding Policemen on bandobust duty, during occasions of festivals, visits of high personages, general strikes, etc. The amount should be remitted to the Government immediately after the necessity ceases by presenting the adjustment bills and cash if need be.

	Name of Officer	Maximum amount of advance
1.	Commissioner of City Police	Rs.5,000
2.	Superintendents of Police of Districts :Visakhapatnam, East Godavari, West Godavari, Krishna, Guntur, Nellore, Chittoor, Kurnool, Warangal, Hyderabad, Nalgonda, Khammam, Railway Police at vijayawada & Secunderabad.	Rs.2,000
3.	Superintendents of Police of other districts : Ongole East, Cuddapah, Anantapur, Nizamabad, Medak, Karimnagar, Adilabad, Rajahmundry and Mahabubnagar.	Rs.1,000
4.	Commandant, Special Armed Police, Central Police Lines, Hyderabad.	Rs.2,000

The Director of Medical and Health Services is empowered to draw temporary advances not exceeding Rs. 1,000 at a time and to authorise Gazetted Officers subordinate to him and declared as Heads of Offices to draw to the extent of Rs. 500 on specific sanction by the Head of the Department to incur expenditure on propaganda, arranging Seminars, participating in exhibitions, release of vehicles, equipment, skimmed milk from Madras and Bombay.

Director-General of Police is authorised to draw advance for expenditure in connection with Sports, on abstract bills not exceeding Rs. 3000/- in a year and to furnish detailed accounts to audit later.

The Director of Printing, Stationery and Stores Purchase may draw advances upto a maximum of Rs. 5,000 for the purchase of raw material stores or for carrying out urgent repairs to machinery in the printing wing.

The Director of Agriculture and Deputy Director of Agriculture are empowered to draw temporary advances on A.C. Bills not exceeding Rs. 5,000/- and Rs. 2,500/- respectively only for the items of expenditure when advance payment is insisted upon or cash payments towards labour, purchase of stores become inevitable. A certificate to that effect shall be appended by those drawing Officers when A.C. Bill under this delegation becomes necessary.

[The Director General and Inspector General of Police is authorised to draw the amount as and when required, upto the limit of provision available in the budget, on Abstract Contingent Bills, for making payments to the ordinance factories of Government of India towards the cost of Arms and Ammunition (including freight and other incidental charges) required by the Police Department basing on the proforma invoices of the ordinance factories, subject to the condition that the D.C. Bills for the amounts drawn on Abstract bills shall be sent to the Pay and Accounts Officer, Andhra Pradesh, Hyderabad within one month from the date of drawal of Abstract bill. Further advance shall not be drawn unless the D.C. bills are sent to the Pay and Accounts Officer, Andhra Pradesh, Hyderabad for the earlier advance].

[Added by G.O.Ms.No. 199, Fin. & Plg. (FW TFR), Dt. 12-8-1996]

Advances for contingent charges to be incurred on tour

ARTICLE 100. When satisfied that it is really necessary, the head of an office may sanction an advance to himself or his assistant or deputy to cover contingent charges during a journey on tour, provided, that no advance is sanctioned in respect of the

contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, for a month or for the probable duration of the tour, whichever is shorter. Except in the Forest Department, no part of any such advance may be applied to any expenditure of a gazetted Government servant for which his travelling allowance is intended to provide (see also Article 84). The advance should be charged to the final head of expenditure concerned. It should be adjusted in full at once when the Government servant returns to headquarters on completing the tour, if it has not already been fully adjusted. When a Government servant has drawn an advance of this kind he is not eligible for a second advance of the same kind until the first one has been fully adjusted.

Advances of law charges

ARTICLE 101. A Government servant who has been duly authorized to incur any expenditure on law charges in connection with law suits to which the Government are a party may draw an advance for the purpose of meeting the expenditure. The advance should be drawn and accounted for as a contingent charge under the final head of expenditure concerned. For special rules and restrictions in regard to law charges, see item 33 in Appendix 7.

Classification of contingent charges

ARTICLE 102. For purpose of control and audit, contingent charges are grouped as follows :-

(1) countersigned contingencies, and

(2) non-countersigned contingencies.

Expenditure incurred by a Government servant on countersigned contingencies is under the direct supervision of a higher authority, known as the controlling officer or authority, who signs the detailed bills relating to them. Countersigned contingencies are subdivided into contingencies which require countersignature before payment and contingencies which require countersignature after payment. The detailed bills for the former are submitted to the controlling authority for security and countersignature, and then presented at the treasury duly countersigned, for payment. The monthly detailed contingent bills in respect of countersigned contingencies that require countersignature only after payment are submitted to this controlling authority for close scrutiny and counter signature, and the full details of the charges are not therefore entered in the abstract bills presented for payment at the treasury. Appendix 8 contains a list of the contingent charges that require the countersignature of the controlling authority.

No detailed bills are sent to the controlling authority for non- countersigned contingencies each contingent bill for non-countersigned contingencies presented for payment at the treasury should therefore contain full details of the expenditure, and the sub- voucher for any individual payment exceeding Rs. 1000/- included in the bill should be attached to it. Such bills are sent straight to the Accountant-General for audit without any scrutiny by a controlling authority, and the contingencies in this category are therefore also called audited contingencies.

Contingent charges should be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Contingent Register

ARTICLE 103. Every item of contingent expenditure, whether the charge is to be countersigned or not should be recorded in a register to be maintained in each office.

Separate registers may be opened, if convenient, for the countersigned and the noncountersigned contingencies, respectively. The unit for these registers should be the major head of account, and the general arrangement should be as in Form 7. The number of columns to be opened in the register, the sub-heads of appropriation and detailed account heads to be included, and the further detailed classification, if any, required for purposes of control and audit, cannot be the same for all departments, and offices. The controlling authority should pass orders on these points, in consultation with the Accountant-General. in the manner best suited to the conditions of each department or office. The accounts maintained at the Treasury and by the Accountant-General contain no further details beyond the figures, under detailed account heads, but the contingent register should show the expenditure classified in detail under the several items falling under a detailed ac- count head for departmental purposes, e.g., the preparation and check of contingent bills, the preparation of estimates, and financial control both by the head of the office and by superior authorities (See Article 118). The expenditure on the less important items may be shown as a whole in one column, and the charges under each of these items need not then be accounted for or watched separately. Any charge for which a special explanation is required should be described in the column headed "Description," though the amount need be entered only in the relevant separate column. The column headed "Description" should be used also for noting the month or period to which any recurring charge (e.g., rent or pay of punkah pullers) entered in one of the other columns relates.

ARTICLE 104.(a) Whenever the cashier makes a payment under the head of contingencies, he should enter the proper columns of the contingent register the date, the name of the payee, the amount and the number of sub-vouchers. If any charge requires any explanation, he should make the necessary entry in the column headed "Description" and obtain the initials of the Government servant who incurred the charge against the entry.

(b) The head of the office or the gazetted Government servant whom he has authorized to incur contingent expenditure should initial against the date of payment in respect of each item. If, owing to his absence, the entries in the register have been initialled by a non-gazetted Government servant, the register should be reviewed and the entries re-initialled by the head of the office or the gazetted Government servant concerned a soon as he returns to headquarters.

ARTICLE 105.(a) Advances made from the permanent advance, such as advances to peons for railway fares, advances for office expenses in camp, etc., should be entered at once in the proper column of the contingent register, i.e, the column headed "Advances". When each advance is subsequently adjusted, the fact should be noted in the remarks column.

(b) The amount of bills paid by book transfer should be entered in the contingent register in red ink, and the balance available should be reduced accordingly.

(c) A progressive total for each column should be struck monthly immediately after the monthly total. It should include all payments and bills paid by book transfer under each head from the beginning of the year up to the end of the last completed month.

Recoupment of permanent advance

ARTICLE 106. At the end of the each calendar month, and also when, in the course of calendar month, a transfer of charge takes place or it is found necessary to draw money for contingent expenses, e.g., when the balance of the permanent advance in hand

has become inconveniently small, the cashier should rule a red-ink line across the page of the register or registers referred to in Article 103, add up the several columns and post the several total for the different classes of contingent charges in the bill or bills. The forms of the bill for countersigned and non-countersigned contingencies respectively and the instructions to be observed in preparing the bills are laid down in the Andhra Pradesh Treasury Code (See subsidiary Rules 18 and 19 under Treasury Rule 16).

The cashier should then lay the bill with the sub-vouchers and registers before the head of the office, or the gazetted Government servant whom the head of the Office has authorise to incur contingent expenditure under Article 93(b) and to sign contingent bills for him. The head of the office or the gazetted Government servant acting for him should carefully scrutinize the entries, initial each entry in the contingent register if this has not already been done, and sign the bill, if it is in order, and also the separate certificates if any. He should also invariably make suitable entries on the original sub-vouchers to show that they have been paid, so that it will be held personally responsible if a second payment is made in respect of any item on account of his not carrying out this instruction properly. The cashier will then date and number the bill and present it at the treasury for payment.

ARTICLE 107.(a) When the permanent advance is running short and a payment which exceeds the balance of the advance is due to be made, the amount of that payment may be entered in the contingent register with the number that the sub-voucher will bear when the payment has been made, and included in the bill. The payment should be made immediately after the bill is cashed.

(b) In an office in which the charges under several major heads have to be met from a single permanent advance, it is not necessary to prepare bills in respect of those heads under which there has been little expenditure on every occasion when the permanent advance runs short. The expenditure under such heads should be totalled and the bills prepared only at the end of the month in order to begin the following month with the full amount of the permanent advance, or when there is a transfer of charge so that the relieving Government servant may send the Accountant-General his acknowledgment of having received the whole of the permanent advance in cash.

Detailed monthly bill for countersigned contingencies

ARTICLE 1O8. For contingencies that required countersignature by the controlling authority after payment and in regard to which the permanent advance is recouped by presenting abstract bills at the treasury, the head of the office submits a monthly detailed bill in form 8 signed by himself to the controlling authority for countersignature and transmission to the Accountant-General. The detailed bill should reach the controlling authority not later than the 10th of the month succeeding that to which it relates, supported by all sub-vouchers for individual payments above Rs. 50 (Memo. No. 50239/ Accts./60-1, Dt. 11-6-1960) and with a certificate regarding the check and defacement of all sub-vouchers for amounts of Rs. 50 (Memo. No. 50239/ Accts./60-l, dated 11-6-1960) or less. It should be headed “not payable at the treasury” detailed items by which accounts are kept in the contingent register should be entered in the detailed bill, and at the foot of the bill a memorandum should be added showing the number and date of every abstract contingent bill cashed at the treasury during the month to which the detailed bill relates and sub-vouchers included in each. The total amounts of the detailed bill and the

total charges shown in the contingent register for the month should be fully explained. If any amount drawn on any abstract contingent bill cashed during the month has been refunded into the treasury, the date of refund should be stated.

ARTICLE 109. The Government servants referred to in Annexure-I to Appendix 7 of A.P.F.C. Vol. II shall be primarily responsible for the drawal of funds to the extent of absolute necessity within the allotment placed at their disposal and for proper accounting of the same following the procedure laid down in item 50 of Appendix 7.

(G.O.Ms.No. 11, Fin. & Plg. Dt. 2-1-1987)

Countersigning authority's contingent register

ARTICLE 110. As soon as the monthly detailed bill is received in the office of the countersigning authority, the figures should be transcribed from it into register in the same form as the disbursers register (Form 7) together with a full description of any item that requires explanation. The countersigning authority should review the bill with the sub-vouchers. If he disallows any item, the fact should be noted in the bill and in the "Remarks" column of the register together with the number of the sub-voucher concerned and the reasons for disallowance, and the amounts shown in the register in the columns affected should be corrected in red ink. 'The countersigning authority should then enter the date of submission in the register under his initials, sign the bill and despatch it to the Accountant- General not later than the 20th of the month with all sub-vouchers for individual payments above Rs. 1000/-. His signature on the certificate that he is required to furnish on the bill takes the place of the sub-vouchers for amount above 50/- but not above Rs. 1000/- (G.O.Ms.No. 152, Fin & Plg., Dt. 19-5-1979). The countersigning authority should return the sub-vouchers for the amounts above Rs. 50/- but not above Rs. 1000/- to the drawing officer so as to enable the Accountant-General, Andhra Pradesh, Hyderabad to test check all the sub-vouchers at the time of local audit.

A Countersigning authority may authorize a responsible gazetted Government servant serving under him to examine and countersign the detailed monthly contingent bills on his behalf when he is absent from head- quarters.

Note :—In the Revenue Department, the Personal Assistant to the Collectors may countersign the detailed contingent bills on behalf of the Collectors.

A countersigned detailed contingent bill forwarded to the Accountant- General should invariably be sent in a sealed cover. The despatching clerk should personally put each bill into the cover and seal it.

Note (1) : —A monthly return of A.C. Bills drawn and D.C. Bills submitted should be sent in A.P.F.C. Forms 23 & 26 to the countersigning Officers/Superior Officers with a drawing Officer (if the countersigning Officer) before 15th of the following month. The controlling officer may verify' it with the register to refer to in this Article when take action for expeditious submission of D.C. Bills to the Accountant-General.

In respect of D.C. Bills which do not require countersignature and sent direct to the Accountant-General, reference to the forwarding letter number and date should be quoted.

(G.O.Ms.No. 248, Finance, Dt. 20-7-1977).

Note (2) :—The drawing officer should cancel all the sub-vouchers irrespective of the fact whether they are retained with him or sent to the Controlling authority or sent the Accountant General, Andhra Pradesh, Hyderabad, in accordance with the instructions 2(a) and under Treasury

Rule 32 of Andhra Pradesh Treasury Code, Volume Ito avoid the risk of uncancelled sub-vouchers being removed and used fraudulently for a second time. (G.O.Ms.No. 341, Fin. & Plg. Dt.23-12-83).

ARTICLE 111. In the countersigning authorities's contingent register, the date of receipt of a detailed bill should be entered in the column headed "Date of detailed bill," and the date of its despatch to the Accountant-General should be entered in the column headed "Date of admission with initials." In the disburser's register the date of recovery or any amount disallowed should be entered in the column headed "Date of admission with initials," and also the date of any letter from the countersigning authority finally passing an item disallowed but not yet actually recovered. The particulars of any amount disallowed should be recorded in the "Remarks" columns of both registers on the same line with the figures affected.

Amounts disallowed by the countersigning authority

ARTICLE 112. As soon as the bill has been despatched to the Accountant-General the countersigning authority should communicate to the disburser the items if any disallowed. The disburser should, without fail, refund the amount disallowed by deducting it from the total of the next contingent-bill which he cashes on behalf of the same department. The gross amount of each sub-voucher should be entered in that bill, but below the total an entry in the from "Deduct amount disallowed from contingent bill No……. dated…… Rs……..." should be made. The receipt given should be only for the net amount drawn. If the countersigning authority finally withdraws the objection to an item, the amount should be re-drawn; after the total of the sub-vouchers included in the next contingent bill that the disburser cashes on behalf of the same department as entry in the form "Add amount disallowed from contingent bill No…….. dated……. , refunded by deduction from contingent bill No……. dated……., and re-allowed in letter …….. dated…….. of……" should be made. The receipt given should be for the gross amount, and item should be included again in the next monthly detailed contingent bill submitted to the countersigning authority.

The total in the disburser's register are the total of the amounts charged, not of the amounts admitted by the countersigning authority, but, when an amount that has been disallowed is adjusted by deduction from the total of a subsequent bill, be the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column for the retrenched head on the line of totals for the bill in which the adjustment is made; the totals carried forward will then be correct.

List of Abstract contingent bills

ARTICLE 113. The Accountant-General will send each controlling authority every month a complete list of abstract contingent bills cashed by Government servants under the authority's control for which countersigned detailed bills have not been received. The controlling authority should immediately call for the detailed bills and the reasons for the delay in submitting them, and return the list to the Accountant-General as soon as possible with a note as to the action taken.

All the drawing officers will send to the respective controlling authorities every month a complete list of Abstract contingent bills cashed by them for which detailed bills have not been sent. (Memo.No. 20894/ Accts./- 60-13, Dt. 3-1-1961).

Endorsement of contingent bills in favour of private parties, etc.

ARTICLE 114.(a) When a contingent charge of not less than Rs. 100/- (G.O.Ms.No. 274/Fin, dated 24-5-1963) is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill should ordinarily be prepared for the amount and endorsed for payment to the party concerned, whether he resides in the district in which the claim arises or not. This procedure is not applicable when the funds required for contingent expenditure are obtained by drawing the cheques on the treasury, or when a Government servant in the mufassal has to pay for a purchase in Hyderabad city, or when a payment has to be made outside the State. When a drawing officer is satisfied that there are special and exceptional reasons which make it desirable to endorse a contingent bill for an amount below Rs. 100/- (G.O.Ms.No. 374/Fin, dated 24-5-1963) in favour of a Private Party or to pay in cash a Contingent Charge of Rs. 1OC) (G.O.Ms.No. 374/Fin, dated 24-5-1963), or more due to a private party, he may record the reasons and act accordingly.

Note 1 :—The Director, Printing, Stationery and Stores Purchase, is authorized to endorse for payment to a private party

(1) a contingent bill for an amount not less than Ks. 25 payable to a single private party; and

(2) a contingent bill for printing work done by a private press, whatever the amount of the bill may be.

Note 2 :—When a payment is desired wholly or partially in Government Drafts a formal application for them shall be presented with the bill, and the manner in which drawer's payment is desired shall also be indicated in the drawer's receipt on the bill.

Payment of third party claims at Treasuries and Sub-Treasuries under the jurisdiction of an Accountant-General other than the one in whose books the charges are finally adjustable, should as far as possible be made by Reserve Bank of India, Government Drafts to be obtained in accordance with the provisions of the subsidiary rules and instructions in Section C of Chapter VI of the Andhra Pradesh Treasury Code Vol.-I. In cases where banking facilities are not available the Accountant-General in whose books charges are finally adjustable should issue authorizations for payments to private parties outside the states the to Treasury Officers or the disbursing officer concerned through the Accountant-General within whose jurisdiction the treasury or the disbursing office is situated.

The Charges on Account of exchange payable, to the Reserve Bank should be borne by the Department or officer concerned and treated as office contingencies.

A certificate to the effect that the payment has been made to the proper person and that proper acknowledgment has been obtained an filed in his office shall be sent to the Accountant-General by the Drawing Officer and as and when the payment is made to firms of private located in other States through demand drafts.

(G.O.Ms.No. 300, Finance, Dt. 24-8-1977).

Contingent bills payable at treasuries on account of rents, rates, taxes, etc., due to local bodies which have a banking account at the treasury may be endorsed without any money limit. A single bill should be prepared at intervals of not more than a month for all the items due to anybody.

(b) A Contingent bill payable at a mufassal treasury should not ordinarily be endorsed for payment to private party in March after the 15th. This restriction applies also to contingent bills payable in Hyderabad city if the claims relate to mufassal district.

A local contingent bill payable in Hyderabad city should not be endorsed for payment to a private party in March after the 25th.

(c) No endorsement on a contingent bill remains valid for longer than three months, counting from the date of issue. Whenever any contingent bill issued in the last quarter of the year is endorsed for payment to a private party, it should be stated in the endorsement that the payment order will remain valid only up to the end of March.

(d) Whenever a contingent bill is endorsed for payment to a private party, the drawing office should immediately send an advice direct (Not through the endorsee) to the treasury at which it is to be paid, giving all the particulars of the bill. He should see that the item is entered at once in the contingent register in red ink with a note to the effect that the amount has been drawn and attest the entries by his initials. He should also see that the slip in A.P.T.C. Form 100 accompanying the bill is received back from the treasury duly filled in-See Subsidiary Rules 2(u) and 3 2(i) under Treasury Rule 16.

(e) A drawing officer may endorse a contingent bill in favour of a Government servant subordinate to him. A private party in whose favour a contingent bill has been endorsed may re-endorse it in favour of a bank or a messenger for collection, and a bank in whose favour such a bill has been re-endorsed may re-endorse it in favour of a messenger for collection.

(f) When a bill for supplies made to the Government has been endorsed for payment to a contractor and is re-endorsed by him in favour of a bank, he should sign the receipt on the bill as well as a separate endorsement in favour of the bank-See subsidiary rule 3 6(c) under Treasury Rule 16.

(g) A contingent bill must not be used as a negotiable instrument except to the limited extent permissible under this Article.

(h) Whenever a contingent bill is endorsed in favour of a private party/Contractor as referred in (e) and (f) above, he may re-endorse it in favour of a banker. The banker can in turn endorse it to a messenger or an agent for collection only. See clause (2) under S.R. 2(q) under T.R. 16 with note (2) thereunder and Instruction 67 under T.R. 16. of Andhra Pradesh Treasury Code Vol. I. (G.O.Ms.No. 23, Finance, Dt. 29-1-1977).

Inter-departmental transfers

ARTICLE 115. The conditions under which a department of the Government may make charges for service rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts are given in Chapter 4 of the Andhra Pradesh Account Code, Volume I.

In the case of work done by a Government factory (such as a jail or workshop) or other authorised transfer, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy h will file in his

own office, and the third he will attach to the contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his appropriation, but not including it as disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the bill paid by book transfer in his contingent register, and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning authority the amount of such a bill should in like manner be separately entered. See Article 105. Such invoices will never be retained by the countersigning officer.

Note 1 :—The officer served cannot charge the amount in his contingent bill as no cash payment is made, but only a book adjustment in the account office; but the amount available for contingent expenditure is reduced and so, to work out the available balance, note is made in the register of contingent expenditure and in the statement of account at the foot of the bill.

Note 2 :—The procedure for the adjustment of the cost of supplies made in the following cases is laid down in the rules noted against them:

(a) Supplies made to the village service establishments Local Ruling II under Article 95-99, Andhra Pradesh Account Code, Volume II.

(b) Supplies made by the Public Works and Electricity Departments Articles 180-189, Andhra Pradesh Account Code, Volume III and the Local Rulings thereunder.

The special rules applicable to Public Works Workshops, Hyderabad Dowlaishwaram and Vijayawada are continued in Local Ruling 2 under Article 182 of the Andhra Pradesh Account Code, Volume III.

(c) Supplies made by or to the Forest Department Article 242 Andhra Pradesh Account Code, Volume II, and the Local Ruling under it.

Note 3 :—In the case of telephones supplied by the Government Telephone Department, bills for telephone and trunk call charges for amounts exceeding Rs. 50 each will be received in duplicate and the officer served, on approving the bill, will countersign both and return one copy to the supplying officer. He will submit the other copy with the contingent notes in his contingent register. In the case of bills for amounts not exceeding Rs. 50 payment will be made in cash or by cheque. Both the copies of the telephone bills should be presented at the Post Office where the official concerned will, after receiving the cash, impress both copies with the date stamp and return one copy to the party along with a separate receipt. The copy returned, together with the receipt, should be retained by the officer served for record in his office. Payments should be made at the convenient Head or Sub-Post Office. Payments are not to be made to the Postal Department at the treasury. Machine impressed receipts issued by the Manager, Telephones Madras, on a copy of the bill under the facsimile signature of the administrative Officer may also be accepted instead of separate receipts.

Note 4 :—When an officer countersigns an invoice for stores supplied of work done for him by a Government factory or department, he should clearly note on the invoice the major, minor and sub-head and the unit of appropriation to which the charge is debitable as also the authority for the expenditure.

In respect of work done or supplies made by the Public Works Workshops, Hyderabad, Dowalaishwaram or Vijayawada, the officer countersigning the invoice should indicate the cost deposited in advance into the treasury with date and the difference requiring adjustment with reference to the final cost.

Note 5 :—Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this Article, but by the special rules framed by the Government of India. In

the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amount thereof should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other bill paid by book transfer.

Contingent charges incurred on behalf of other Government servants

ARTICLE 116. It is often expedient for a Government servant to make official purchases or incur expenditure on behalf of the Government in another district making his arrangements through the Government Servant in the latter district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50, payment should be made by Government Draft, but otherwise every Government servant who actually incurs expenditure in this way should treat it as expenditure of his own office, and not demand payment from the government servant at whose request he, as an agent, has incurred the expenditure. The charge should however be recorded in the accounts as expenditure of the department in which the Government servant who asks for the expenditure is serving. A Government servant should therefore address his application for any service of this kind to principal Government servant of his department in the district indented on e.g., a Police Officer should ask the District Superintendent of Police and not the District Magistrate, to purchase blankets from him. If the District Magistrate receives any such indent from Police Office, he should pass it on to the District Superintendent of Police, who should deal with the charge (if it is less than Rs. 50) as a final charge of his own office and apply to the proper authority for an extra appropriation if his own appropriation will not be sufficient for the financial year. The government servant who asks for the expenditure to be incurred is always responsible for obtaining proper sanction for the expenditure.

Note : —This rifle does not apply to payments for purchases made in Hyderabad City. A Government servant in the mufassal who has to pay for a purchase m Hyderabad City may send the amount by Government Draft if it is not less than Rs. 25 and by postal money order if it is less than Rs. 25.

Special instructions regarding bills of offices in Hyderabad City.

ARTICLE 117.(a) The folk-wing precautions should be observed by heads of departments and offices in Hyderabad City in regard to contingent bills and bills for miscellaneous payments that are to be paid at mufassal treasuries.

(1) Every such bill should invariably be despatched in sealed cover and by registered post, whether it relates to contingent charges, including those incurred by a non-official, or to remuneration payable to a Government servant or a non-official. The despatching clerk should personally post each bill into the cover and seal it.

(2) Whenever a bill is made payable to a named person, an advice showing the name of the payee should be sent to the treasury or sub-treasury which is authorised to make the payment and the bill should, after countersignature, be forwarded to the payee direct, for presentation at the treasury concerned.

(b) Bills for miscellaneous payments payable in Hyderabad City to persons who are not Government servants should be collected together and forwarded to the Accountant-General duly countersigned in a batch, as often as may be necessary, with a covering letter and a detailed statement showing the names and addresses of the payees and any

other necessary particulars. These bills will be paid at the office of the Accountant-General. The head of the office concerned should request each payee to present himself at the office of the Accountant-General for payment within ten days from the date when the bill was sent to the Accountant-General, and to produce there in original the intimation received from him (the head of the office) and also that received from the Accountant-General stating that the bill has been passed. The payee is required to deliver to the office of that Accountant-General the intimation that he received from the Accountant- General and a receipt for the amount, duly stamped when necessary, before the amount, is paid to him.

(c) An office which issues a contingent bill or a bill for miscellaneous payment payable to a named person should enter on it the name of the office at which the payment is to be made by means of separate stamp in the form "Payable at the Treasury/Accountant-General's Office. If the bill is made payable at a treasury or sub-treasury, the issuing office should also obtain a report of the payment of the bill, and verify that it was cashed at the treasury or sub-treasury specified on it. Payment should not be made at an office different from that mentioned in the bill except with the consent of the drawer of the bill.

The bills and advices should invariably be stamped with a special seal kept in the personal custody of the head of the office, if any such special seal is available for the purpose in the office, in order to enable the Accountant-General of the Treasury or Sub-Treasury Officer concerned to verify genuineness of a bill presented to him, wherever possible, by comparison of the stamp on the advice with that on the bill.

Control of contingent expenditure against appropriation

ARTICLE 118. Every Government servant who incurs contingent expenditure should take special care to see that he gets the best possible value for the money spent, that no unnecessary expenditure is incurred and that he does not spend more than the amount placed at his disposal for the financial year. Chapter VII of the Andhra Pradesh Budget Manual contains instructions as to the general procedure for the control of expenditure against appropriation. Further special instructions are necessary in regard to contingent expenditure, since it is incurred without the sanction of any higher authority except in certain specified cases, and the government servant concerned has, to a considerable extent, a free hand in incurring expenditure up to the limit of the appropriation. Moreover an appropriation for contingent charges under a particular detailed account head often covers expenditure on a number of distinct and individually important objects or classes of expenditure, e.g., the detailed head "Contingencies Miscellaneous" may include charges and account of "purchase and repair of bicycles" "Stationery Local Purchases" "Gardening", "Hot and Cold weather charges" and "Office Expenses." The special instructions for the control of contingent expenditure are as follows :—

(1) The appropriation under each detailed account head should be distributed among the important items comprised in it. If some of the items are not important, those items taken as whole may be treated as a single important item for purpose. The expenditure on each important item under a detailed head of account should be watched and controlled separately against the allotment for it, especially when the charges are of fluctuating nature. The contingent register prescribed in Article 103 is designed so that this can be conveniently.

(2) For countersigned contingencies the monthly detailed bills provide all the information required by the controlling authority for checking the expenditure against the appropriation. If, for ally month, the expenditure exceeds the monthly proportion of the appropriation for the year. the disbursing officer should send a report to the controlling authority along with the detailed bill, furnishing the special reasons for incurring the excess expenditure. The controlling authority should scrutinize the charges shown in each detailed bill carefully and see that no charge is unnecessary or excessive, that the sanction of the competent authority for an item requiring the sanction of a higher authority is attached, that the sub-vouchers required have been received and are in order, and that the calculations are correct.

(3) For non-countersigned contingencies, the controlling authority should get periodical statements from each disbursing office, (monthly or at least quarterly) of the progressive expenditure compared with the allotment under each item for which there is a specific appropriation or allotment. If the expenditure is progressing too rapidly, he should instruct the disbursing officer to curtail it to the necessary extent. He should also, during his local inspections, scrutinize the contingent registers of the offices under his control and satisfy himself generally that the charges are necessary and not excessive, the rates correct, the sanction obtained adequate, etc.

Service Postage Stamps

ARTICLE 119. Service postage stamps should be used only for pre- paying postage on communications which are bona fide on the service of the Government and for meeting other charges payable to the office for which service postage stamps are accepted. They may also be used by a body or bodies included in the list in Rule 354 of the Indian Post and Telegraph Guide. A Government servant who is associated with any public body not included in that list should, as required by Rule 355 of the same Guide, take care that service postage stamps are not used on any communications issued by him on behalf of that body (See also instructions 18 and 34 under Treasury Rule 10, instructions 8 and 31) (or under Treasury Rule 16 and item 52 of Appendix 7 to this Code)

Note : —The charges on account of Telegram may be paid in cash by all the offices of the State Government excepting those whose average telegram charges exceed Rs. 25/- in a month and who have been permitted or open a "credit account with the Post & Telegraph Office".

(G.O.Ms. No. 299, Fin. Dt. 24-8-1977).

Rates and Taxes

ARTICLE 120. The following rules govern the payment of municipal and other local taxes on buildings, etc., occupied by departments of the Government or Government servants under their administrative control—

(1) *Taxes on buildings not occupied as residences—*

(a) If the building is occupied by a single department, that department should pay the taxes.

(b) If the building is occupied by more than one department, or if the taxes are payable in a lumpsum for a number of buildings in a municipal or other local area,

the taxes should be paid by the Revenue Department if it is one of the occupants, and otherwise by the Government department which occupied the major portion of the building, as decided by the Superintending Engineer in any case of doubt.

No part of the taxes so paid should be passed on to any other occupying department unless it is commercial department or a department not belonging to the Government of Andhra Pradesh (e.g., department of the Central Government or of a local body or a municipality). The Executive Engineer should calculate the portion to be borne by a commercial department or a department not belonging to the Government of Andhra Pradesh pro rata in proportion to the accommodation actually occupied. Before a department, which occupies only a part of a building pays the taxes on it, or, if payment cannot be delayed, as soon after payment as possible, it should obtain an acceptance from every other department which is liable to pay a share of the taxes.

When a portion of a State building is occupied by a commercial department or a department not belonging to the Government of Andhra Pradesh the proportionate tax on the portion so occupied should be borne for the whole half-year by the department which occupies it at the beginning of the half-year. If, later on, that department vacates the portion within the half-year, and if it is occupied by another department within the same half-year, the tax for the portion will be divided between the two departments in proportion to the period of their occupation, and necessary refund will be given to the first department. If, on the other hand, no other department occupies the vacated portion with the half-year, the first department will not be entitled to any refund except to the extent of any remission of tax that may be obtained on account of the vacancy.

(c) As a general rule, the tax paid by, or passed on to, a department occupying the whole or part of the building should be charged to the contingencies of that department. When, however, the whole or part of the tax is paid by the Public Works Department or another department, e.g., the Excise Department or the Forest Department, as the department in administrative control of the building (See Rules 4 and 5 below), the payment should be charged to the maintenance estimate of the building. When a building is occupied by more than one department and the entire tax is paid by one department under clause (b) above, the payment should be debited to “0606 Rents, Rates and Taxes” under the concerned departmental head of account.

(d) No municipal tax is payable on a public building situated in a cantonment.

(2) *Taxes on buildings occupied as residences—*

(a) The taxes on Government buildings occupied as residence, including those occupied by the Governor and his staff, should be paid by the Public Works Department or other department in administrative control of the building. The portion representing taxes in the nature of property or house-tax should be treated as part of the cost of maintenance of the building, and the rest, if any, should be recovered from the occupant.

(b) The Government servant who occupies a Government building as a residence is required to pay the service taxes recoverable from the occupant. When a municipal or other local tax on a Government building has to be borne partly by a Government servant who occupies part of the building as residence and partly by the

Government, the Government will pay the tax in full in the first instance, and then recover from the Government servant the amount payable by him. The department which maintains a building and pays the property tax will be held responsible for the due recovery of the service taxes payable by any Government servant who occupies the whole or any part of the building as a residence.

The total amount of rent and service taxes recoverable from any Government servant in respect of a Government residential building (whether owned or leased by Government) shall not exceed 10% of his emoluments. Government servants entitled to rent-free quarters shall be exempted from the payment of service taxes.

(3) *Amount of assessment*—

(a) If the assessment of any Government property to a local at appears to be excessive, the Government servant who will have to pay the tax on behalf of the Government should make every possible effort to obtain redress under the ordinary municipal or local law. It is open to the Government to have recourse to the special provisions of the Municipal Taxation Act. 1881 (India Act XI of 1881) when no amicable settlement an be reached with a municipal council in regard to the assessment of any Government property, especially when the property is, from its nature, such that the ordinary principles of assessment of the tax in question cannot be applied to it, e.g., when the assessment should be on the rental value but the property is such that it is difficult to conceive of its being let or impossible to form an estimate of the rent which the Government could obtain by letting it. Any assessment of Government property to a municipal tax which appears to be excessive and in regard to which it proves to be impossible to obtain redress under the ordinary law applicable to the tax should be reported to the Government in order that they may decide whether or not action should be taken under the Municipal Taxation At, 1881 (India Act XI of 1881).

In regard to each assessment a certificate stating either that the assessment is accepted or that all legal means have been, or are being taken to get it reduced, should be sent to the Accountant-General every year by

(i) in the case of building in the charge of the Public Works Department the head of the office occupying the building in consultation, when necessary, with the Executive Engineer.

(ii) in the case of any other building, the departmental officer concerned, and

(iii) in the case of land occupied by a Government department and not appertaining to a building, the Collector.

(b) The Executive Engineer who revalues the building belonging to the Government during quinquennial revision should communicate to the heads of offices concerned who pay the property tax, the revised valuation amount fixed by him for the quinquennium simultaneously with his sending the revaluation statements to the municipality or the local body concerned, irrespective of the fact whether such re-valuation involves reduction or increase in the existing assessments.

(4) *Vacancy remission* :—(a) Whenever a Government building (residential or non-residential) is likely to fall vacant, the occupant of the building immediately before

the actual vacancy occurs or the head of the office to which the occupant belongs should arrange to give notice of the vacancy, on the date on which it falls vacant, direct to the chief executive authority of the Corporation of Hyderabad or to municipal council or the panchayat concerned, as the case may be, and send a copy of the notice simultaneously to the Executive Engineer to enable him to claim any permissible remission of taxes. The head of the office mentioned above should take similar action on the first day of every succeeding half year, if the building is still vacant then. The Executive Engineer should claim remission of Municipalities Act 1920 (Act V of 1920), or for sixty or more consecutive days under Rule 7 of the rules relating to 'House Tax' framed under Section 64(4) and 112(1) of the Madras Village Panchayats Act, 1950 (Act X of 1950), as the case may be. The Government servant who pays any tax in respect of a building for a period during any part of which it has been vacant should satisfy himself that any permissible remission of tax has been claimed for the period during which the building was vacant.

Similarly, when a Government building (whole or part) is demolished or destroyed, the department on whose registers the building is borne, should immediately give the requisite notice to the municipality or panchayat concerned and obtain remission of property tax under Section 89 (2) of the Madras District Municipalities Act, 1920 (Act V of 1920) or Rule 8 of the rules relating to 'House Tax' framed under Section 64(4) and 112(1) of the Madras Village Panchayats Act, 1950 (Act X of 1950), as the case may be.

(b) When the Public Works Department takes over a vacant building from another department and it continues to be in charge of the building, the Sectional Officer concerned should give the necessary notice of the vacancy of the building direct to the executive authority of the local body concerned immediately when it is taken over, and thereafter on the first day of every half year, if the building is still vacant then. He should also send a copy of every such notice simultaneously to the Executive Engineer.

(5) *Notice of construction, etc., of a building* :—Under Section 89(l)(a) of the Madras District Municipalities Act 1920 (Act V of 1920), and Rule 8 of the rules relating to 'House Tax' framed under Sec. 64(4) and 112(1) of the Madras Village Panchayats Act, 1950 (Act X of 1950), an intimation must be given to the executive authority of the local body concerned of the construction of a new building or the reconstruction of a building, within fifteen days from the date of completion or occupation, whichever is earlier, the Executive Engineer should give the intimation in respect of any building (residential or non-residential) on which the Public Works Department will have to pay the property tax and in respect of any other building the occupant or the head of the office which will have to pay the property tax on it should give the intimation. In some cases remission of municipal or other local taxes can be obtained for a part of the half-year in which the construction or re-construction of a building is completed, provided the intimation mentioned above is duly given in time. Any Government servant who fails to give the required intimation when he should also, and thus causes to Government to lose any remission of taxes will be held personally responsible or the loss.

Cleaning, etc., Charges

ARTICLE 120-A. Where a number of small offices are located close to one another one sweeper or waterman may be employed for all the offices put together, but

where small offices are scattered and a common full-time sweeper or waterman cannot be employed, only part-time arrangements should be made. A full-time sweeper or waterman for single office should be confined to very big offices, such as the Secretariat, High Court, Board of Revenue, Director-General of Police, Director of Medical Services, Director of Public Instruction, etc.,

Heads of departments concerned may, if they consider it absolutely necessary, employ a full-time sweeper or waterman in their own offices.

The pay and allowances of a common sweeper or waterman should be borne by the Revenue Department, if it is one of the departments for whom the sweeper or waterman is employed and otherwise by the Government department, which occupies the major portion of the building, or block of buildings, as the case may be. In any case of doubt, the Superintending Engineer will decide the department that has to be responsible for the payment.

Electric current charges

ARTICLE 121. I. The following procedure should be adopted in regard to the payment of charges for electric current consumed in buildings occupied by departments of the Government or Government servant under their administrative control.

(i) HYDERABAD CITY

(a) *Buildings not occupied as residences* :—If the building is occupied by a single office, the Electricity Department will forward one copy of the bill of charges direct to the head of the office for payment, and a duplicate copy to the Electrical Engineer (General) for verification. If, on verification, the Electrical Engineer (General) detects any error, he should return the bill to the Electricity Department for correction and at the same time ask the head of the office not to make payment till he receives an amended bill from the Electricity Department.

If the building is occupied by more than one office, the Electricity Department will send a single consolidated bill for the total consumption to the Electrical Engineer (General). The latter should after verifying the bill, allocate the amount among the various offices and forward a copy of the allocation statement to the Electricity Department and relevant extracts therefrom to the offices concerned. Each office should arrange to pay its share direct to the Electricity Department.

The charge on account of electric current in a contingent bill should be supported by (a) the bill received from the Electricity Department or (b) and extract from the allocation statement received from the Electrical Engineer (General).

(b) *Buildings occupied as residences* :—If the buildings is used solely as residence, the tenant should pay the charges direct to the Electricity Department.

If the building (or group of buildings) is used partly for departmental purpose and partly for residential purposes the Electrical Engineer (General) (or his Assistant on his behalf) should, after varying the consolidated bill received from the Electricity Department determine the share payable by each tenant. The departments should pay the charges in full in the first instance on receipt of the bill duly countersigned by the Electrical Engineer (General) (or his Assistant on his behalf) which should be attached to the

contingent bill and then arrange for the recovery of the amounts due from the tenants by deduction from their pay bills. The recoveries, should be taken in abatement of the charges originally met by the department. The Electrical Engineer (General) should send a statement of the amount to be recovered from tenants to the Accountant-General. He should also intimate the amount to be recovered from the pay bill of each Government servant concerned to the Government servant direct, if he draws his own pay bill and otherwise to the head of the Government servants's office.

(ii) MUFASSAL STATIONS

In regard to charges made by a municipality or a private agency for electric current consumed in a Government building in the mufassal, a procedure similar to that prescribed for Hyderabad City should be followed but the Executive engineer will perform the duties assigned to the Electrical Engineer (General) in this connection in Hyderabad City except in the case of bills relating to buildings maintained under the control of the Electrical Engineer (General) and Superintendents of Jails [See Article 154(b)].

II.(a) The Drawing Officer has to issue proceedings sanctioning the electric consumption charges based on the monthly slab rates indicated in the card supplied by the Andhra Pradesh State Electricity Board and to enclose an attested true copy or an attested xerox copy of the card to the bill presented at the Treasury duly signed in ink by the Drawing Officer.

(b) The proceedings of the sanction issued by the Drawing Officer should indicate the month(s) for which the Electric consumption charges sanctioned together with the following Certificates.

(1) that the amount has not been drawn and paid earlier.

(2) that the receipt No. . . .dated…… issued by the A.P. State Electricity Board for the payment of electricity charges for the previous months viz., (month(s) (to-be supplied) has been obtained and recorded. (G.O.Ms.No. 256, Fin. & Plg., Dt. 18-9-1986).

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CHAPTER VII

STORES

INTRODUCTORY

ARTICLE 122. This chapter contains the general rules applicable to all Departments regarding stores required for use in the Public Services and purchased direct by the Departmental authorities, without the medium of the Central Stores Purchase Departments. Detailed rules and instructions relating to the various departments responsible for or concerned in large purchases, manufacture or consumption of stores are contained in the departmental regulations relating to the departments concerned.

Note :—The term stores is used to indicate all articles and materials required for public service coming into an officer's possession for various purposes e.g., furniture, chemicals, scientific instruments, appliances and stationery articles, articles of diet in Hospitals, Jails Material for construction of buildings departmentally, manufac

tured stores, tools and plants; but excluding books, publications, periodicals etc., in a Library. (G.O.Ms.No. 10, Fin. & Plg., Dt. 8-1-1987).

Authorities Competent to Purchase Stores

ARTICLE 123. Expenditure on stores is included under contingent expenditure (except when it is treated otherwise, e.g., Stores relating to works expenditure) and therefore subject generally to the rules contained in the previous chapter, which govern such expenditure. All stores shall be purchased through the Director. Printing, Stationery and Stores Purchase Department who has been vested with a state-wide jurisdiction with regard to purchases, with exceptions hereinafter detailed or in cases where special exemption has been vested with a state-wide jurisdiction with regard to purchases, with exceptions hereinafter detailed or in cases where special exemption has been obtained from the stores purchase Committee. All purchases, whether direct or effected through the medium of the Central Stores Purchase Department are subject to the usual restrictions regarding the existence of budget provision and competent sanction to purchase the articles required. Such purchases are subject also to any monetary limits and other conditions prescribed generally or in regard to as particular article or class of articles (of Appendix 7) and also the rules and instructions in Article 125.

The following are the articles exempted from the purview of the Stationery and Stores Purchase Department.

(a) Perishable articles such as fruits, fish, food stuff, including tinned and bottled food and drinks.

(b) Mauva flowers for distilling liquor, material used in manufacturing various articles under Departmental supervision, bricks, sand, kanker, stones, ballast lime, country tiles and timber used for construction purpose.

(c) Opium, Ganja and other controlled articles, like cement, iron and steel, subject to such rates which may be stipulated in a bulk contract if one is negotiated by the Director, Central Stores Purchase Department.

(d) Newspapers, Journals and other periodicals.

(e) Articles in common use being the normal requirements of Office the estimated value of which does not exceed Rs. 2,000 subject to the condition.

(1) (i) that it is not on rate or running Contract,

"(ii) indents for items whose individual value does not exceed Rs 500 per unit, subject to a maximum of Rs 5,000 at a time, provided that such items are not on rate or running contract," OR

(2) that it is one which the Department cannot conveniently procure. For this purpose, the value of each article or class or similar or inter connected articles to be purchased at one time will be taken into consideration.

(f) Articles in common use in office. e.g, goblets, brooms, bamboo and KhasKhas chicks, Government Garden Tools, which are chargeable to miscellaneous contingencies.

(g) Emergency requirement such as Component part of a machine required in case of break down.

(h) Live-Stock and fodder of live-stock. The existing procedure by which the various officers are required to draw their requirements from the Central Depots such as Stationery Depot, medicines from the Medical Stores etc., shall continue, the Central Depots in their turn being required to obtain their stores through Director, Printing, Stationery & Stores Purchase for the present.

(i) medical supplies which can be purchased from Government of India Medical Stores Department.

(j) Articles manufactured by Government institutions such as Jails, State Mechanical Engineer's Workshop and Textile Training Centre, Mushirabad.

(k) Band and Musical instruments and their spare parts.

(1) Manures, both organic and chemical.

(m) Books, maps, charts, periodicals, required by the State Government offices and Institutions.

(n) Seeds and straw.

(0) Consumable stores like wood, charcoal, coal and coke.

(p) Kerosene oil except in bulk of 500 gallons or more.

(q) Stores covered by rate contract of the Directorate General, supplies and disposals, Government of India, provided they are purchased in accordance with the procedure laid down by the Government of India.

(r) Petrol, Kerosene upto 500 gallons, fuel oils such as light diesel oil, high- speed diesel oil and furnace oil.

(s) Mineral products like Aromax, Explosives purchased by Government Department after obtaining a licence from the Inspector of Explosives Government of India.

(t) Silk Worm Cuts.

(u) Spun Yarn.

(v) Cloth, thread and button required by Government Institutions for manufacturing clothes exclusively for commercial purpose.

(w) Binding and preservation materials like sheep's skin, calico, Balcram etc., can be purchased by Director, State Archives upto a limit of Rs. 1,000 p.a. subject to the availability of funds. (Memo. No. 26053/ Accts.162-2, dated 3rd may, 1962).

(x) Order in respect of purchase of all requirements of the various Government Departments for Khadi may be placed on the Andhra Pradesh Khadi and Village Industries Board for supply at the rates approved and certified by the certification committee of the Commission. The Government Departments including the Central Stores Purchase Department will tap other sources only after the Board expresses its inability to supply the Khadi Cloth. (Memo. No. 64219/2145/Accts./63-2, dt 17-1-1964)

(y) Requests for miscellaneous types of works not requiring actual supply of stores, such as, stitching of uniforms etc., body building on chassis and job work involving fabrication or construction under the Departmental supervision.

(z) Arumugam Telugu Types. (Memo. No. 4056/90/Accts/65-2, dt 19-3-1965).

(aa) Purchase through the India Supply Mission, Washington and/or India Stores Department, London. (Memorandum No. 86519/3131/Accts./65-1, dt 22-4-1966).

I. Delegation of powers to the Director, Central Stores Purchase Department

(1) The following powers are delegated to the Director, Central Stores purchase Department, in respect of purchases for Government, in respect of purchases for Government Departments:

(i) In order to encourage indigenous industries in the country, the Director may be given price preference to indigenous products over imported products upto 10%.

(ii) Local (with State) products may be given 5% price preference over the other Indian Products.

(iii) Cottage and Small Scale Industries may be given 10% price preference.

(iv) Co-operative societies may be given 5% price preference over others.

(v) The reservation of certain stores for the cottage and small scale industries as ordered from time to time should be adhered to.

(2) The Director may allow advance payment upto 90% on receipt of Railway Receipts in cases of reputed firms, and the rest on arrival of the material at site and inspection, provided such a condition is stipulated by him at the time of drawing agreement with the firms.

(3) The Director is empowered to accept tenders upto a value of Rs. 2 lakhs and the Assistant Directors upto Rs. 25,000 without referring to higher authorities.

Only cases where the difference in the receipted tender and the lowest offer is 10% and the above or the total amount of such difference exceeds Rs. 20,000 should be referred to the High Power Committee for sanction.

(4) All the Rate contracts with manufacturers or their principal representatives in the country entered into for more than one year, shall have to be approved by the High Power Committee and can be operated by the Director, Printing & Stationery and Stores Purchase.

(5) Security Deposits should be collected at the rate of 10% as per rules for all indents exceeding the value of Rs. 10,000 and above after entering into agreement with the successful tenderer in the name of the Governor.

To safeguard the interest of Government the following amounts shall be collected as security, as no security deposit is being collected on amounts less than Rs. 10,000 at present.

(i) Above Rs. 2,000 and below Rs. 5,000 Rs. 100

(ii) Above Rs, 5,000 and below Rs. 10,000 Rs. 200.

The Director, Central Stores Purchase is empowered to exempt any firm from payment of security deposit altogether in deserving cases in his discretion for the categories mentioned above.

N.B. The Small Scale Industries, Government Institutions, work centres, Federation of Industrial Co-operatives, Ordnance factories of the Government of India, and Institutions of the other State Government and the Central Government are exempted from payment of security deposit on reciprocal basis.

(6) The press advertisement of a tender enquiry on All India basis will be left to the discretion of the Director, Central Stores Purchase Department irrespective of the value involved. Except tender enquiries falling under Clauses 7 and 8, all other advertised notifications shall be through the Trade Bulletin and/or Indian Trade Journal.

(7) In cases of demands upto Rs. 5,000 or where it is known that only very few firms deal in the required stores "Limited Tender" system, as a rule will be adopted by addressing the concerns dealing in such stores and who are on the approved list of the Printing, Stationery and Stores Purchase.

(8) To meet the demand for proprietary articles with the sole agency, 'Single' tender enquiry system will be adopted.

(9) Subject to the conditions that there has been no downward trend of prices since the original order was placed within six months of such original order, the Director of Printing, Stationery and Stores Purchase may in his discretion place repeat orders for stores, if the placing of such repeat orders is considered to be in the interest of Government.

The repeat order should not generally exceed the quantity originally ordered in the case of purchase orders upto a limit of Rs. 50,000 in value, and 50% of the original quantity of Rs. 50,000 whichever is more in other cases." (Memo.No. 31843/896/Accts./ 65-2, Dt. 9-8-1965)

Any deviation from the above ceiling an be allowed in exceptional cases or circumstances for which the Director of Printing, Stationery and Stores Purchase should record his reasons in writing and obtain the sanction of the High Power Committee.

(10) The Director while adhering to the tender system in making purchases as far as possible, shall adopt the system of Tender-cum-negotiation in cases relating to specialised articles or in cases where the Director has reason to believe that negotiation does ensure a contract at more competitive rates.

(11) The Director shall also effect purchases by negotiation in cases where as a result of tenders invited it is disclosed that there is not free competition ad it is considered preferable not to scrap the tenders but negotiate with the tendering firms notwithstanding changes in particulars or specifications.

(12) The Director may consult the indenter in the matter of selection of tenders where he considers it necessary.

(13) Tender forms against advertised demand will be charged as follows :

1. Upto Rs. 10,000	. .	Rs. 2/-
2. Upto Rs. 10,000 to Rs. 20,000	. .	Rs. 3/-
3. Upto Rs. 20,000 to Rs. 30,000	. .	Rs. 4/-
4. Upto Rs. 30,000 to Rs. 50,000	. .	Rs. 5/-

5. Upto Rs. 50,000 to Rs. 75,000	. .	Rs. 6/-
6. Upto Rs. 75,000 to Rs. 1,00,000	. .	Rs. 8/-
7. Rs. 1,00,000 and above		Rs. 10/-

Duplicate copies of the Tender forms will be charged at 50% of their original price. Tender fee will not be refunded nor tender forms allowed to be transferred, specifications and drawings being charged extra according to actual cost.

II.(1) Negotiation with firms :

The Director is authorised to negotiate with the firms for extending the period for which the offer would be kept open, upto, a limit of Rupees Two lakhs and all cases over and above should be referred to High Power Committee for approval.

(2) Extension of Delivery Periods :

(a) The Director of Printing, Stationery and Stores Purchase, is authorised to extend the delivery period upto a maximum period of six months.

(b) The Assistant Directors are authorised to extend the delivery period upto a maximum period of three months provided the Purchase falls within their powers, viz., the value of purchase is Rs. 25,000 or less.(Memo.No. 12285/608/Accts.163-2, Dt. 21-5-1963)

(c) All other cases where the period of extension exceeds the period shown in (a) and (b) above, should be placed before the Stores Purchase Committee for its approval.

Note : —Extension in delivery period should not be given as a matter of rule. It should be restored to only in rare and exceptional cases.

(3) Passing over the lowest or lower Tender :

Subject to samples answering to specifications and delivery period being favourable, the lowest tender should be preferred. If for any reason, the Director of Printing, Stationery and Stores Purchase passes over the offer of the lowest tender or tenders, he shall record his reasons on the concerned file. The following factors will justify passing over the lowest tender.

(a) Stores not being upto specifications.

(b) Delivery period not being suitable.

(c) Previous performance of the Supplier not being satisfactory.

(d) Inspection report conveying unsatisfactory remarks about capacity, technical equipment and financial position.

(4) Purchase in the cases of emergency :

In cases of emergency the Heads of Departments with the prior approval of the Stores Purchase Committee or the Government in the concerned Secretariat Department in consultation with the Industries Department will make direct purchase to an unlimited extent subject to the revision in the budget.(Memo.No. 12285/608/Accts.163-2, Dt. 21-5-1963).

(5) Placing of orders with next higher tenderers :

If the lowest tender is unable to supply the full quantity within the delivery period, order for the balance of stores or part thereof, will be placed with the next higher tenderer or tenderers who are able to supply the determined quantity within the delivery period, if necessary, at different rates, till complete quantity is covered for delivery within the determined period subject to the monetary limit already prescribed.

(6) Placing of orders for foreign goods :

While placing orders for goods of foreign manufacturers, as far as possible, it will be placed through the local representatives of manufacturers preferring those who have "after sale service" and hold in stock sufficient spares. (Mem.No. 41997/Accts./60-l0, Dt. 24-2-61)

Note :- Heads of Departments are authorised to give a 5% price preference to the products that are manufactured in the Andhra Pradesh State. They may prefer the local products only when the stores are in accordance with their needs and prices are within the above concession limits. These concessions will not be applicable to the local agents or middlemen, etc, of the products that are manufactured outside the State. (Memo.No. 8410/Accts./62-11, Dt. 28-2-1962)

Purchase through the India Supply Mission, Washington and/or India Stores Department. London. (Memo.No. 86519/3131 /Accts/65- 1, Dt. 22-4-66)

Forecast of requirements and time of purchase

ARTICLE 124. A Government servant who has to purchase stores for the public service should estimate his requirements for the year, so far as they can be foreseen and as far as possible, lay in a sufficient stock during the cheapest season. When necessary he should apply for advice as to the best time for making purchases and assistance in obtaining tenders to Government servants of other departments who are in close touch with the market for the articles required and know the usual course of their price. For example, it is usually advantageous to buy the supplies of food grains for rations just after the harvest, and the Revenue Department is likely to be able to give useful advice and assistance in regard to such purchases. Articles which are likely to depreciate or deteriorate during storage should not, however, be bought long in advance of requirements. It should also be remembered that the purchase of any articles in advance or requirement involves the locking up of Government money and is therefore not desirable unless it is reasonably likely to prove advantageous in regard to price.

Rules and instructions governing the purchase of stores

ARTICLE 125. All Government servants should strictly observe the following rules and instructions when buying stores for use in the public service (with the exception of stationery and printing stores, in buying which they should strictly observe the rules in Appendix 9). These rules and instructions also apply to the purchase of stores by Government servants on behalf of local bodies and of local funds administered by the Government, unless the local body or fund concerned decides otherwise.

Rule I :—When the conditions regarding quality and price are equal preference in making purchases should be given in the following order :

Firstly :—to articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India.

Secondly :—to articles wholly or partially manufactured held in India; and

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

Fourthly :—to articles manufactured abroad which need to be specially imported.

A purchasing officer specially authorized in this behalf may, when satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. The preference so allowed shall not exceed 5 percent of the price at which articles of similar quality not so produced or manufactured can be obtained.

INSTRUCTIONS

(1) The principles underlying Rule I is that preference should be accorded to Indian products and to imported articles held in stock in India, but that the preference so accorded should be tempered by the consideration of economy. Thus ordinarily, of articles available at the same price, that of the best quality should be purchased; and for articles of the same quality, the lowest tender should be accepted.

(2) A Government servant to whom the power described in the latter portion or Rule I has been delegated should exercise it only as an exceptional measure and when there is adequate justification, for example.

(a) to assist an Indian industry which is expected to fill a vital gap in the economic life of the country and is likely to become firmly established in the near future

(b) to prevent sudden and extensive dislocation of the labour market; or

(c) to regulate and control foreign competition, especially abnormal foreign competition during periods of temporary trade depression abroad.

(3) With a view to applying the principles of preference laid down in Rule I, a Government servant who invites tenders for supplying stores should instruct, the tenders to furnish information as to the country of origin in the case of a raw material, and as to both the country of manufacture and the country of origin of the materials used for a manufactured article.

(4) While purchasing articles, a purchasing officer shall take into consideration only the prices of the articles excluding sales tax and compare the rates for purpose of arriving at competitive prices and then place orders for the purchase of articles.
(Memo.No. 23015-B/544/68-5, Dt. 7-9-1968).

Rule II:—Save as provided in Rule VIII, all articles required for use in the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

INSTRUCTIONS

(1) A purchasing officer should not send indents for stores, other than stores of the kinds specified in Rule VIII, to Director-General, India Stores Department, London, should obtain the stores by calling for tenders in accordance with these rules.

(2) A purchasing officer who invites tenders for the supply of stores may exercise full discretion regarding the place of delivery to be specified in the invitation to tender. He may stipulate for delivery, c.i.f. or for. at an India port, or f.o.r. at the place of despatch in India, or for free delivery at the receiving station in India. When tenders are invited for supplying plant and equipment and the successful tenderer is to erect the plant at the site, appropriate conditions in regard to delivery at the site, should be included in the invitation to tender or in the general specification.

(3) The conditions specified as to the place of delivery should a far as possible be such as to give all tenderers equal opportunities of tendering at their lowest rates. For instance, tenderers abroad may often be unable to tender on the basis of delivery f.o.r. at an Indian port or free delivery at the receiving station in India and may only be able to tender on the basis of delivery c.i.f. at an Indian port with payment in rupees in India partially against shipping documents and partially after delivery has been taken in India. Such tenders satisfy' Rule II. Except in special cases however, full payment should not be made for any stores against shipping documents and payment should be completed only after the receiving officer has taken delivery of the stores and found them to be satisfactory in every respect.

Rule III :—Tenders shall be invited in India, and when considered desirable also abroad for the supply of all articles which are purchased under Rule II to IV and VI, unless the value of the order to be placed is less than Rs. 200 (G.O.Ms.No. 374/Fin. Dt. 24-5- 1963) or the Government have specially permitted purchase without calling for tenders, or there are sufficient reasons (which shall be recorded) for holding that it is not in the public interest to call for tenders. If the Government so order, tenders shall be invited in connection with all purchases of articles of a particular class and/or by a particular department. No tender which is not expressed in terms of rupees or which fails to comply with the conditions as to delivery and payment prescribed in Rule II shall be accepted.

INSTRUCTIONS

(1) Rule III lays down that "When considered desirable," tenders should be invited abroad as well as in India. The purchasing officer should obtain orders from the head of the department or a superior officer who is authorised to send indents for stores to the Director-General, India Store Department, London, as to whether invitations to tender should be sent to firms outside India, when he is not himself authorized to send such indents and considers that it might be advantageous to invite tenders abroad.

Tenders should be invited abroad as well as in India, whenever it is considered necessary or desirable to do so in order to obtain adequate publicity and to ensure that the purchase is made to the best advantage. These considerations apply mainly to the categories of stores which have usually been obtained in the past by indents on the Director-General, India Store Department, London, and when such stores have to be bought, it is essential as a rule to invite firms outside India to tender in order to obtain wide competition from all possible sources of supply.

When tenders are invited from abroad, Instructions, 2 to 6 below should be observed.

(2) A sufficient supply of tender forms with the relevant documents, specifications and drawings should be sent as soon as possible to the Director-General, India Store Department, London who will give such publicity to the invitation to tender as he may consider to be most suitable for the purpose, either by advertisement in the newspapers or otherwise. The Director-General will, as a rule, advertise the invitation to tender in the newspapers if the value of the articles required is estimated at Rs. 20,000 or more. He will also instruct intending tenderers outside India to apply to him for the tender forms and will supply copies on payment in sterling of the charge (if any) to be fixed by him each case. He will at the same time instruct the tenderers to submit their tenders direct to purchasing officer in India and not to the India Store Department, London. The purchasing officer in India will place the order direct with the successful tenderer.

(3) When it is desired to have the recommendation of the technical advisers of the India Store Department, London, i.e., the Consulting Engineers, the Naval Architects, etc., on the tenders before the order is placed, the purchasing officer should stipulate in the invitation to tender that a complete duplicate of the tender should be delivered to the Director-General, India Store Department,

London on the same date as that fixed for the receipt of the tenders in India. The Director-General will then arrange for the examination of the tenders by the appropriate technical authority and will telegraph its recommendation to the purchasing office in India. For the work connected with this examination of tenders, the Director-General will make a fixed charge on the following scale

(a) Tenders o which technical advice is furnished by the Consulting Engineers, Rendell, Palmar and Tritton, or by the officers of the India Store Department, London.	One-fourth of one percent on the value of the recommended tender, subject to a maximum limit of 250 in each case.
(b) Tenders dealt with by order consultants, e.g., the Naval Architects, Trinity House, etc.	The actual charge made by the consultant plus one-tenth of 1 percent of the f.o.b.value of the recommended tender, subject to a max. limit of 225 in each case.

(4) The purchasing officer should make it clear in every tender form that the articles concerned must be delivered in India, but payment will be made in India in rupees, and that any tender which does not comply with there conditions will not be considered. Tenderers abroad should also be required to specify their agents in India through whom delivery will be arranged and payment received, and who, when so required, will arrange for the erection of the plant at the site and for the carrying out of such tents on completion as may be specified in the contract.

(5) No account adjustments should be made between the High Commissioner's office and a purchasing department in India for the value of tender forms sent to London and for the expenditure on advertisements, postage, etc., in the High Commissioner's office.

(6) It is important that purchasing officers in India should bear in mind when considering the desirability of calling for tenders abroad, the need for allowing sufficient time for the receipt and publication of invitations to tender, the receipt of the tender forms by tenderers, and the preparation and despatch of the tenders to India.

The following is an approximate estimate of the time required :—

Time required for sending the forms from Hyderabad to London

By ordinary-Mail (Second class mail-matter only)	. . About 17 days.
By Parcel Mail— (a) Overland route via Marseilles	. . About 17 days.
(b) Sea route via Gibralter	. . About 24 days
By Air Mail (First-class mail-matter only)	. . About 6 days.

Time taken in London for advertising and issuing forms of tenders, say 10 days.

Time required by tenderers for preparing and despatching tenders, say 14 days.

Time required for forwarding tenders from London to Hyderabad

The same as that entered above for sending the forms form Hyderabad to London.

If continental of American tenders have to be awaited, about three or four weeks respectively should be added to the above figures, and when tenders called for in connection with complicated engineering schemes, a longer time should be allowed for the preparation of tenders.

(7) Tenders should be obtained—

(1) by advertisement ("open tenders").

(2) by direct invitation to a limited number of firms ("limited tender") or

(3) by invitation to one firm only ("single tender" or "private purchase").

[(8) Rule III does not preclude the use of limited or single tenders. The "Open Tender" system i.e., invitation to tender by public advertisement should however, be used as a general rule and must be adopted, subject to the exceptions mentioned in Instruction 13 under this rule, whenever the estimated value of the order to be placed is Rs.5.00 Iakhs or over. When the " Open Tender" system is used the purchasing Officer should arrange for the necessary public advertisement and may at his discretion, insert advertisements in the Andhra Pradesh Gazette, the Indian Trade Journal, published by the Director- General of Commercial Intelligence and Statistics, Calcutta, and one or more of the principal newspapers published in India.

Note :- Any splitting of work to remain within the limit will be viewed seriously and action taken. Even for tendering above Rs. 5.00 lakhs only a small advertisement can go in the newspaper and further details can be part of website whose address can be mentioned in the news paper. Lengthy advertisements in newspapers may be avoided.]

(Subs. by GO. Ms. No. 489, Fin. (TFR.I), Dt. 8-12-2008)

Circular communication should also be sent, when necessary to reputed dealers and contractors who are likely to tender. The advertisement should invite tenders in sealed covers and state the place where, and the date and time by which, the tenders should be submitted, and the time at which they will be opened. If the invitation to tender relates to a large contract, at least one month's time from the date of advertisement should be allowed for the submission of tenders. The tenders should be opened by a responsible officer and not by a subordinate.

The materials/stores costing more than Rs.1,00,000/- (Rupees One Lakh Only) shall be procured through e-procurement platform only.

[G.O.Ms.No.258, Fin.(TFR) Dept., Dt.20-9-2013]

[(9) The "Limited Tender" System should ordinarily be adopted whenever the estimated value of the order to be given is less than Rs. 5.00 lakhs.]

(Subs. by G.O.Ms.No. 489, Fin. (TFR.I), Dt. 8-12-2008)

(9)(a) The Officers of the Public Works Department, Irrigation branch, Engineering Research Department, Roads and Buildings Department, Electricity Department and the Director of Andhra Pradesh Government Text Book Press, Hyderabad may adopt limited tender system whenever the value of the order for purchase of stores to be placed is less than Rs. 10,000/-.

(G.O.Ms.No. 142, Finance, Dt 8-5-1979).

(10) For the purposes of the limited tender and single tender procedure, the purchasing officer should maintain a list of firms, both Indian and foreign of known reliability which have satisfied him that they possess the necessary equipment and facilities for the supply of the stores which they offer to supply. The list should be examined and revised periodically and any application from a firm for inclusion in the list should be considered on receipt. Before adding the name of a firm to the list, the purchasing officer should make such enquiries as he thinks necessary in order to ascertain whether the firm will be able to execute contracts satisfactorily. The names of the firms be invited to tender should be selected from this list whenever the necessity arises. The Indian Stores Department, New Delhi, maintains a list of this kind, and the Chief Controller of Stores will, on request, furnish purchasing officers with such information as he possesses regarding the capability and standing of any firm approved by him.

[(11) The "single tender" system may be adopted in the case of a small order, or when the articles required are of appropriated character and competition is not considered necessary. For this purpose a small order means an order the value of which does not exceed Rs. 10,000, or if more than kind of article is ordered at one time, an order the total value of which does not exceed Rs.10,000/-.] (Subs. by G.O.Ms.No. 489, Fin. (TFR.I), Dt. 8-12-2008)

(12) A purchasing officer may, however, when he considers it advantageous purchase articles from any firm with the Chief Controller of Stores has already entered into a rate or. running contract for the supply of such articles without claiming for tenders, or may himself enter into rate and running contracts after calling for tenders.

[(13) The Limited Tender" system may be adopted instead of the "Open 'Fender" system even when the estimated value of the order to be given is in excess of the limits Rs. 5.00 lakhs.1

(Subs. by G.O.Ms.No. 489, Fin. (TFR.1), Dt. 8-12-2008)

(14) When tenders are invited by public advertisement, the issue of the tender forms need not be restricted to firms whose names are on the list of approved contractors. Firms not on the list should on enquiry, be informed that they are at liberty, on payment of the prescribed fee, to tender for the advertised requirements. When a tender which appears to be satisfactory is received from an unknown firm, steps should be taken before any order is placed, to ascertain whether the firm is capable of executing the work in a proper manner; if the enquiries prove satisfactory, the order, or a portion of it, may be placed with the firm. If the order or portion thereof is satisfactorily executed, the name of the firm should be added to the list of approved contractors.

Note :—The financial patronage at the disposal of the Government, viz., grant of contracts, order for supplies and services, grant of permits, licences, quotas and priorities, etc., should not be given unless the individuals concerned produce the income-tax verification certificates in the prescribed form the Income-tax Officer of the circle, ward or district where they are assessed or assessable to income-tax.

(15) When, owing to inadequate publicity or some other reason, unsatisfactory tender is received in response to an invitation to tender, fresh tenders should be invited and the invitation to tenders should be specially brought to the notice of all possible tenderers.

(16) As a general rule, stores should not be paid for until the receiving officer has taken delivery and checked the quantity and quality of the stores supplied, and found them satisfactory in every respect. Provision for payment should be made accordingly in all contracts as a rule. In every exceptional case when the application of this rule might cause hardship as, for example, when costly stores are ordered from a distant firm and delay in payment is anticipated a part of the cost of the consignment may be paid in advance on receipt of the railway receipt given for the articles on despatch provided that the contract or firm is of well-known standing and that an agreement is taken from the contractor or firm before hand so as to secure the Government against all risk of loss in the event of the articles supplied being found to be short or defective. As regards partial payment against shipping documents in respect of stores obtained from abroad, see Instruction 3 under Rule II.

Before the accounts are closed, a certificate from the income-tax authorities that all income- tax payable up to the end of the previous accounts year has been duly paid should be produced by the firm or contractor.

Note I :—Advance payment may be made against the Railway Receipt at 90 per cent of the cost of Iron and Steel materials supplied for Irrigation Projects from non-subsidised imports and at 100 per cent for materials supplied form subsidised imports. (Memo.No. 2162/Exp, Ic/56-l, Dt. 12-12-1966).

(16-A). As regards the purchase of Motor vehicles by Government Departments 90 per cent of the net dealer's price of the vehicles may be paid to the supplying firm immediately on taking delivery of the vehicles and the balance within 15 days of the receipt of orders fixing the price and delivery charges of the vehicles in question.

Before the accounts are closed, a certificate from the income-tax authorities as in the se sub-para of Instructions 16 should be produced by the firm.

Note 2 :—The Director, Industries and Commerce, Andhra Pradesh may sanction the advance payment for purchase of oil seeds and other items required by the Oil Technological Research Institute, Anantapur subject to the availability of funds in the budget for the year.

(Memo.No. 58065/Accts./62- 1, Dt. 1-10-1962).

Note 3 :—Advance payment may be made against the Railway Receipt as such percentage of he cost of materials that is stipulated in the rate contract in respect of materials purchased under the D.G.S. & G. rate contract by the Direct Demanding Officers.

Note 4 :—Advance Payment may be made against Railway Receipt at 90% of the cost of Stores purchased outside Director-General, Supplies and Disposals rate contract in respect of firms of repute. (Memo.No. 79437/2408/68-2, Dt. 28-3-1969).

(17) Cash deposits as Earnest Money should as a rule be demanded from all tenderers even though they may claim to be firms of established repute. The deposits may be dispensed with, only in cases covered by general or special orders of the Heads of Departments concerned.

(Memo. No. 33621 /423/Accts./70- 14, Dt. 15-10-1971).

All Earnest Money deposits have to be made by intending tenderers in other States by means of Crossed Bank Drafts from the Scheduled Banks or the State Bank of India and the proceeds remitted into the treasury by the Departmental Officer concerned in the name of the parties concerned.

(G.O.Ms.No. 42, Finance, Dt. 4-2-1976).

Note :—The Principal, College of Indigenous Medicine, may grant exemption from payment of earnest money deposit in the case of firms and contractors of established repute.

(18) Tenders should always be invited by a purchasing officer of one of the following departments before making any purchase, of whatever amount, of any of the articles mentioned against his department in the list :

Department	
Survey	1. Survey instruments required for the Survey and Revenue Departments. 2. Bazar articles required for the Central Survey Office. 3. Chemicals required for the Central Survey Office. ***Note*** : —The rules in the Survey Manual should be observed when buying boundary pillars.
Excise	All articles.
Registration	Binding work.
Stamps .	Supply of deal wood cases required for stocking and packing stamps.
Police	All articles.
Education	do.
Public Health	do.
Agriculture	Cattle-food
Animal Husbandry	Cattle-food purchased in Hyderabad City. All articles ex-
Fisheries branch	kerosene oil, marine and ship stores and fresh fish.

Labour	All articles
Government Press	All articles except those required for repairs or renewals of machinery upto a limit of Rs. 50 for a single item of repairs or renewal.
State Broadcasting	Spare components and other radio materials for maintenance of radio sets such as, values, condensers, resistors, transformers (including XF and RF), loud speakers (P.M and energised) vibrator units, etc.

Note : —In cases where purchase of the materials for the State Broadcasting department is made without obtaining competitive quotations or where purchase is not made from the lowest quotation, the reason should be recorded by the Radio Engineer in a register maintained for the purpose to be made available to audit. The cost of purchases made without calling for competitive quotations should not exceed Rs. 500 per annum without the permission of Chief Engineer.

(19) It is not necessary to invite tenders before buying cattle-feed, etc., required for veterinary Hospitals and dispensaries in the Mufassal.

Rule IV :—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by a competent authority shall be required to conform to such specifications and/ or satisfy' the prescribed test or tests, which may be carried out during manufacture or before or after despatch from the supplier's premises.

Rule V :—A contractor may supply articles required for the construction of an important work for which he has been given the contract, provided that, when specifications and/or tests have prescribed for such articles, they shall conform to such specifications and/ or shall satisfy' such tests.

INSTRUCTIONS

(1) The object of Rule IV and V is to emphasis the importance of ensuring that articles purchased for use in the public service conform to the specifications which may be prescribed by a competent authority, and the necessity for are full inspection of all stores before acceptance. The appropriate specifications should be annexed to or quoted in the invitations to tender and it should be stipulated in the conditions of the contract that the articles supplied will be subject to inspection and/or to the tests prescribed in the specifications before acceptance.

(2) When inviting tenders for an important construction work, the Government servant concerned should stipulate in the invitation to tender that the articles required for the construction of the work must comply with the specifications prescribed for such articles. The articles should be inspected and/or tested in accordance with provisions of the specifications before acceptance.

(3) All purchasing officers should pay special attention to these points, and ensure that adequate arrangements are made for inspection in each case.

(4) When articles are obtained from abroad which required inspection and/or test during manufacture and before shipment, the purchasing officer should arrange for such inspection and/or tests to be carried out by the India Store Department, London. The purchasing officer should arrange for any further inspection and/or test considered to be necessary or desirable after the receipt of the articles in India, and may utilize the service of the Indian Stores Department for such inspection and tests in India, if he thinks it desirable. He should address the Chief Controller, Indian Stores Department, New Delhi, if the services of the department are required.

(5) As soon as a contract for articles which require inspection and/or test during manufacture or before shipment from abroad has been awarded, four complete copies of the accepted tender with specifications, drawings, conditions of the contract, and all other relevant documents, should be sent to the Director-General, India Stores Department, London, with complete instructions for inspection and the full address of the manufacturers. The purchasing officer should inform the contractor that the inspection and/or tests during manufacture or before shipment will be carried out by the Director-General, India Stores Department, London, and should ask him to instruct his representatives in the country of manufacture to communicate direct with that officer.

(6) With regard to articles obtained or manufactured in India, the purchasing officer may, if he thinks it desirable, utilize the services of the Indian Stores Department for any inspection and! or test they may be required during manufacture and before despatch.

(7) When an order is placed for plant or machinery, whether purchased in India or abroad, which is to be erected and tested at the site of the work, the purchasing officer may, if he thinks it desirable, utilize the services of the Indian Stores Department for the necessary tests at the site.

Rule VI :—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores Department, New Delhi, and specified in the lists issued by him from time to time.

INSTRUCTIONS

(1) The intention of Rule VI is to ensure that plant, machinery and other engineering equipment, e.g., bridges girders and roof trusses, which form important components of a project shall be obtained only from firms possessing workshops and appliances capable of turning out work of the desired standard.

(2) The lists referred to in Rule VI will be maintained and issued from time to time to all purchasing departments by the Chief Controller of Stores, Indian Stores Department, New Delhi. They will include the names of firms in India and abroad which have been approved for the supply of important plant, machinery and iron and steel work.

(3) A firm which desires to be included in the lists mentioned in this rule should apply direct to the Chief Controller of Stores, Indian Stores Department, and furnish a full statement of its reasons for thinking that its inclusion would be justified.

(4) If a tender is received from a firm not included in the list of approved firms is prima facie satisfactory, it should not be summarily rejected. A reference should be made to the Chief Controller of Stores, Indian Stores Department, who will, if he considers it necessary, make enquiries as to the capability and standing of the firm and intimate the result to the purchasing officer.

Rule VII :—Noting in these rules shall be deemed to prohibit the purchase of articles by one department from another.

INSTRUCTIONS

(1) A purchasing officer should buy the articles which he requires from a Government institution, e.g., a Jail, the Forest Department or the Public Works Workshops, when there is any such institution which is able to supply articles of the quality required or suitable for the purpose in question, provided that any extra cost (including freight charges, if any involved is less than 5 per cent of the market price of the articles at the place where they are required, purchasing officers should also give a similar preference to the products of industries started either by the Government or with Government support and of institutions run for the public benefit, such as technological and industrial schools.

(2) (a) Every purchasing officer should invariably buy all standardized articles of furniture which he requires form the Jail Department. He should send his order to the jail concerned at the beginning of the official year in order to enable the jail complete the supplies in good time within the year. If any difference of opinion arises between the consuming department and the Jail Department as to whether an article supplied is upto the required standard or not, a committee consisting of a representative of the consuming department, a representative of the Jail Department and a third person with technical knowledge of the manufacture of the article in question (who should be an expert officer of the Industries Department, nominated by the Director of Industries and Commerce, if any such officer with the necessary qualifications is available) should be convened to consider the matter. If the opinions of the numbers of this committee differ, the opinion of the third person with technical knowledge should be treated as final.

When experience shows that the addition of transport charges to the cost of standardized articles of furniture supplied by the Jail Department imposes an excessive charge on any consuming department, the head of the department should bring this to the Government's notice.

(b) As regards articles of furniture which have not been standardised, the purchasing officer should first ask the Superintendent of the nearest jail at what prices he can supply the articles and whether he can supply them within the time fixed. When he can supply them in time and the jail price together with freight charges does not exceed by 5 per cent of the market price at the place where the article is required, the order should be placed with the Jail Department. Otherwise, the purchasing officer will be free to buy the articles outside the Jail Department.

(Memo.No. 44146/1161/Accts./69-l, Dt. 8-8-1969).

(3) Before orders are placed with private firms, the surplus stock of the articles, if any, available with other department of the Government should first be utilized, irrespective of the cost at which it is available. The following instructions should be observed in regard to the utilization of the surplus stores in the departments of the Government—

(a) Each Head of a department should circularise from time to time lists of all usable stores found surplus to the requirements of his department to other heads of departments as soon as the surpluses are noticed.

(b) Every head of a department should see from the lists received by him under instruction (a) above, whether he can utilize the stores available with the other departments before he places, or allows his subordinates to place orders for the purchase of such stores in the open market or submits proposals to the Government for such purchase.

Even in cases where no list has been received by him covering the particular articles required by him, he should make enquiries of the heads of departments with whom such stores may be available ordinarily.

(c) When proposals are submitted to the Government for according sanction to the purchase of any stores, it should invariably be stated whether action was taken with reference to instruction (b) above and, if so, with what result.

Rule VIII :—The articles enumerated below, or any other articles of special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules subject to the following conditions—

(a) When the value of purchase amounts to Rs. 500 for any one article or a total of Rs. 1,000/- for a number of articles purchased at the same time, the purchasing officer shall record his reasons for not effecting the purchase in accordance with the preceding rules.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Stores Department, London, or purchase it direct from a manufacturer or dealer abroad, he shall, whenever practicable, first invite tenders.

(c) When articles are purchased abroad under this rule through the agency of the India Store Department, London, payment shall be made by that department. In other cases payment shall be made—

(i) in countries other than Great Britain and Northern Ireland direct to the suppliers by the purchasing officer by means of a bill of exchange to be obtained through the Accountant-General; and

(ii) in Great Britain and Northern Ireland, through the High Commissioner for India.

(i) Seeds.

(ii) Excise instruments and apparatus required by the Excise Department for experimental or research purposes.

(iii) China glass, cutlery, plate, crockery and perishables, fabrics, including linen for residences which are furnished by the Government.

(iv) Copper, zinc and other non-ferrous metals produced in Australia or America.

(v) Timber produced in Australia or North America.

(vi) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph (e.g. lanoline and glycerine).

(vii) Sera.

(viii) Chemical and scientific instruments, which do not require careful inspection and testing or which are of standard description usually quoted by well known firms, provided that the articles cannot be procured from the Medical Stores Dept., Andhra Pradesh.

(ix) Preserved and tinned foodstuffs.

(x) Dredging machinery and spare parts.

(xi) Articles required for experimental or research purposes by the following officers—

The Chief Engineer for Electricity.

The Chief Engineer for Irrigation.

The Director of Public Instruction.

The Director of Industries and Commerce.

The Director of Public Health.

The Director of Agriculture.

The Director of Animal Husbandry.

The Director of bacteriological, Pathological or Research Laboratories.

The Superintendents, Government Museums.

The Superintendents of Vaccine Depots.

The Chemical Examiner.

The Principals of Medical Colleges.

The Principals of Arts Colleges.

The Principals of Technical and Industrial Institutes.

The Principals of Training Colleges.

The Principal, Agricultural College, Bapatla.

The Principal, Andhra Veterinary College, Tirupathi,

(xii) Radio instruments and equipment required for the State Broadcasting Department.

Note :—The following procedure will be adopted for the purchase of equipment for the State Broadcasting Department—

(i) The Radio Engineer, State Broadcasting Department, may import equipment required for his department direct from the United Kingdom or United States of America instead of through local agents in India representing the manufacturers in those countries

(ii) (a) Purchase of an equipment may be made through a purchasing agent in those countries offering him a small commission therefor in pursuance of (i) above; or

(b) Purchase may be made through an Indian firm who would act as an importer on behalf of the department through his shipping or purchasing agents in the United Kingdom or in the United States of America.

The permission granted in paragraph (i) above should be used by the Radio Engineer only in urgent cases and where it is expected that the purchase will turn out to be economical of which fact he must satisfy' himself before placing orders abroad. When such orders are placed he should place on record the reason for adopting such a procedure.

INSTRUCTIONS

(1) Rule VIII lays down an exception to the principle enunciated in Rule II. Before availing himself of the discretion given by Rule VIII, a purchasing officer should invariably take all possible steps to assure himself that stores of the requisite quality cannot be obtained in India at suitable prices in accordance with the provisions of Rule II.

(2) If orders are placed abroad under the provisions of Rule VIII on the basis of delivery free on board vessel at the post of despatch, the arrangements for the shipment of the store should be entrusted to the Director-General, India Store Department, London. The intending officer should inform the supplier of this arrangement and should send a copy of his order to the Director-General, India Stores Department, London, for information.

(3) It will be noted that under this rule "articles of a special or unusual character" may be obtained by indent on the India Stores Department, London, or purchased direct from a manufacturer. or dealer abroad. The expression "articles of a special or unusual character" should not be taken to cover generally articles not produced or manufactured in India, such as locomotives, boilers, plant and machinery. It is intended to cover only articles such as spare or replacement parts of non-standard appliances and other articles which cannot conveniently be obtained by calling for tenders on a rupee basis. For example, a purchasing officer may require a replacement part of a machine, tool of a particular type and make, the manufacturer of which is not represented Indian and is not able to tender for delivery and payment in India. Again, a special type of machine may be invented and produced by a manufacturer who is not represented in India and will only agree to supply the machine on his own condition of sale.

(4) Though "scientific instruments" included in item (viii) under Rule VIII, purchasing officers should continue to indent on the Medical Stores Dept., Madras, and the Mathematical Instruments Officer, calcutta, for medical instruments and for drawing, surveying and other mathematical instruments respectively, when they can obtain instruments of the requisite quality there economically and should not obtain instruments of these classes from abroad unless it is impossible to buy them economically in India.

(5) The purchasing officer should enter in every indent sent to the Director-General. India Stores Department, London, the grant number and the head of account to which the expenditure relates, the amount of appropriation provided and an estimate of the cost of each item. He should enter the estimated freight charge for the whole indent separately from the estimated cost of the stores and should show the grand total of both on the cover of the indent. When he is not able to estimate the cost and the freight charges separately, he may enter the total estimated cost c.i.f. Hyderabad, a purchasing officer should not send any indent for stores to the Director-General, India Stores Department, so late in the financial year that it is obviously impossible to comply with it and pay for the stores within the financial year. If the Director-General receives any such indent, he will inform the Government that it is not possible to comply with it before end of the financial year. When it is essential to send an indent to London before the relevant Appropriation Act has been communicated to the authorities concerned, the appropriation which it is proposed to make should be stated in the indent. No such indent for an amount exceeding 200 should be sent without the consent of the Finance Plg., (Fin. Wing) Department. If the Finance Department has given its consent, the words "The Finance Plg. (Fin, wing Department has agreed to the execution of this indent" should written on the indent).

(6) When stores are bought in Great Britain or Northern Ireland on the basis of delivery free on board vessel at the port of despatch, and are inspected before shipment under arrangements made by the Director- General, India Stores Department, London, and delivered to him for despatch, the purchasing officer in India may, if he considers it desirable, authorize the supplier to submit his bills to the Director-General, India Stores Department, London. The Director-General will certi1, on the bills that the stores to which they relate have been duly inspected and despatched under arrangement made by him, and then pass them on to the High Commissioner for India for payment. The High Commissioner will debit the amount paid to the account of the Government and the debit will be supported by the supplier's bills bearing the certificates of the Director-General, India Stores Department, London.

When the purchasing officer in India desires to adopt this method of payment for any stores bought in Great Britain or Northern Ireland, he should give full instructions to the Director-General, India Stores Department, London, and the supplier. If the supplier is required to submit more than one copy of each bill, the purchasing officer should state the fact in the order, and if his bills are to be submitted on any special form, the necessary forms should be supplied.

Purchasing officer should distinguish very carefully between stores bought through the agency of the Director-General, India Stores Department, London and stores merely delivered to him for despatch and shipped through his agency. For the former, the Director-General always pays himself: for the latter, payment has to be made through the High Commissioner in accordance with Rule VIII (c) (ii), and may be made under the procedure prescribed in this instruction if the purchasing officer in India thinks it desirable.

(7) When a purchasing officer in India has not arranged in regard to any stores bought in Great Britain or Northern Ireland for payment to be made under the procedure described in the preceding instruction, he should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of the stores have been completed, forward the supplier's bills in original to the Accountant-General for audit and payment. He should take particular care to ensure that no double payment is authorized in respect of the same claim. The Accountant-General will remit the amount required for payment of the bills to the High Commissioner for India and send a letter of authority in Form S.Y. 289-D to the supplier and a copy of it to the purchasing officer in India.

The procedure laid down in this instruction should be followed mutatis mutandis when any other similar payment (e.g., a payment chargeable to the estimate for a work) has to be made on behalf of the Government to a private party in Great Britain or Northern Ireland.

(8) When stores are obtained direct from a country other than Great Britain and Northern Ireland See Rule VIII (c)(i) the purchasing officer should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of the stores have been completed, forward the supplier's bill in original to the Accountant-General for audit. If the transaction is in order, the Accountant-General will obtain a bill of exchange for the amount of the supplier's bill and send it to the purchasing officer for transmission to the supplier.

ARTICLE 126. A Government servant who buys any stores for use in the public service without calling for tenders, when he bought according to the rules and instructions in Article 125 to call for tenders, is liable to be called upon by a superior authority or the Accountant-General to justify the method of purchase which he has adopted.

Note :—The rules and instructions contained in Article 125 regarding he invitation of tenders for the supply of stores do not apply to stores brought from the Governor's contract grant but the Comptroller of the Governor's Household may follow the principles underlying them when it is advantageous to do so.

Acceptance of tenders

ARTICLE 127. A Government servant who has to select a tender for acceptance should take into account the financial status of the tenderers. "After opening the tenders at the specified time the Government servant shall record a brief statement on the spot giving the names of the tenderers and the amount of the tenders and obtain the dated signature of such of those tenderers who are present in token of their presence." If other conditions are equal, the lowest tender should be accepted. When the lowest tender is not accepted, the reasons should be recorded, and all the relevant records made available to the Accountant- General during his local inspection of the accounts of the disbursing officers. The acceptance or rejection of a tender is a matter entirely within the discretion of the Government servant responsible for the purchase of materials but a superior authority or the Accountant-General may call on him to justify the manner in which he has used his discretion and to give his reasons for rejecting any tender. No tenderer has any right to be told the reasons for rejecting his tender and the reasons for rejection should not be communicated to any

tenderer. No tender should be accepted from any person directly or indirectly connected with the Government service. If any collusion is detected between a tenderer and a Government servant it should be dealt with severely.

[G.O.Ms.No. 62, Finance (Accts.), Dt. 25-2-1969]

Agreements for the supply of stores

ARTICLE 128. When a tender is accepted for the supply of stores, the successful tenderer should be required to execute an agreement in regard to the supply but long term contracts should be avoided. Only Government servants who have been specifically authorized to make contracts on behalf of the Governor should accept tenders and sign agreements on his behalf. See **Article 51** and **Appendix-4**. A fixed price for each article is essential, and on agreement should provide for a price fluctuating with the market price. Except when, in special cases partial payments is to be made before delivery with reference to instruction 3 under Rule II or instruction 16 under Rule III in Article 125, the agreement should provide that payment will not be made until the stores have been received and examined. No order should be given for any stores without obtaining at least a written agreement from the supplier as to the price, if not a formal written contract.

Agreements relating to the supply of stores are liable to stamp duty but their registration is optional.

Note :—The Director, Government Press, Hyderabad, need not enter into agreements in regard to the supply of sheep skins which are to be supplied within a period of about a month.

Security to be taken from contractors

ARTICLE 129.(a) Subject to the provisions of clause (b) of this Article, whenever a private person or a firm makes a contract with the government, he or it should be required to .give security for the due fulfillment of the contract to an amount equivalent to 10% of the total value of the contract. The security may take any of the forms (1) to (5) mentioned in Article 279. The personal security of two persons of known probity and satisfactory financial status may be accepted in exceptional cases, when there are special reasons for doing so.

(b) The head of a department may, when he thinks it desirable, exempt a firm of established repute from the obligation to furnish security in respect of all contracts, or a particular contract or class of contracts, made with his department. The Principal, College of Indigenous Medicine, may dispense with the security or reduce its amount in special cases, when he enters into contracts with firms or individual contractors of established repute.

Examination of contracts by the Accountant-General

ARTICLE 130. The Accountant-General in the exercise of his audit functions will examine contracts and report to the Government the facts of any case that come to his notice in which competitive tenders were not invited though they should have been under the rules, or a tender other than the lowest was accepted without sufficient justification, or any other material irregularity was committed in connection with a contractor.

Tender and Agreement Form

ARTICLE 131. Form 9 is a general form for use by a tenderer in submitting a tender and by a purchasing officer in making an agreement with a successful tenderer. This form should be used in connection with every invitation to tender where no other special form has been duly prescribed for the purpose.

Claims in respect of imported stores lost or damaged

ARTICLE 132.(a) All purchasing officers who utilise the services of the India Store Department, London, for the procurement of shipment of stores shall have to make their own arrangements for insurance either by insuring their goods with the Indian Insurance Companies Association Pool or in the open market whichever is advantageous having regard to the nature of the stores.

The policy of the Government, however, to give priority for insurance if at all considered necessary, to be arranged with the Indian Insurance Companies Association Pool. It is the responsibility of the receiving officer to promptly report losses or damages to the insuring agencies duly preferring the claim for the loss or damage except where it can be fixed on the shipper, the landing contractor or the supplier. Such reports to the insuring agencies should state whether any recovery has been made or claimed from the shipper or the supplier and if no such claim has been made, the reasons therefor.

(b) In cases where the insurance does not cover any risk incurred after the moment when the stores leave the ship's i.e., during landing, special care should be taken to see that the articles should be landed at the ports only when the risk of breakages is at minimum. Brittle articles like stone- ware pipes should not be landed at open roadstead during certain seasons. The Purchasing Officer should give clear instructions as to the time of delivery at an open roadstead. A small allowance should be made for breakages when ordering stone- ware or cast-iron pipes.

The following statement shows the time of the year at which landing of brittle stores at open roadsteads in the Andhra Pradesh State is attended with the minimum risk;

Kakinada—April to September inclusive.

(c) The charges on account of the insurance with either the Indian Insurance Companies Association Pool, or with private companies and also the Departmental expenses, if any, levied in respect of stores shipped by the India Stores Department, London, should not be added to the invoiced value of stores (including freight) for the purposes of making recoveries from the agents of shippers on account of short delivery of stores.

(d) The Government do not meet the cost of insurance during shipment of imported stores not shipped by the India Stores Department, London, except when they do so by paying a purchase price that covers the cost, insurance and freight of the stores as delivered at the required port or station in the State. When any loss or damage is detected on taking delivery of any imported stores shipped otherwise than through the India Stores Department, London, the receiving officer in India should see that a claim is promptly made against the shipper, the landing contractor or the supplier, according to circumstances. If it is not possible to fix the responsibility for the loss or damage on the shipper or the landing contractor, the claim should be made against the suppliers.

(e) (1) "General Average" is the adjustment made among the owners of vessel and cargo in the event of losses or damages occurring to the vessel. It may be explained that, where, under the presence of a common danger an extraordinary expenditure or sacrifice becomes necessary for the salvation of both the ship and its cargo, the burden thus incurred is proportionately distributed upon all the interests that have been benefited by the sacrifice. A familiar example is throwing overboard a cargo for safety. In such circumstances a ship declares a "General-Average".

(2) Claims for contribution to "General-Average" in respect of vessels carrying Government stores United Kingdom and India are to be referred to the High Commissioner for India in the United Kingdom, or any other authority that may be specified from time to time by Government, and shall be dealt with in accordance with the instructions issued in this behalf by Government. In other cases, the claims should be dealt with in accordance with the following instructions.

(Memo.No. 84406/3013/Accts./- 66-2, Dt. 27-12-1966).

(i) When a Shipping Company declares a "General-Average" in regard to the cargo on board a particular ship in accordance with the provisions of the bill of lading, it may, before giving delivery of cargo consigned to Government requires the appropriate officer referred to above to sign in connection with "General-Average", and also to make a deposit. This should be referred to the Government in the Law Department for advice, where necessary, as to whether the case is, or is not one for a "General-Average". On receipt of a report from the Law Department that the case is for "General-Average", the bond should be signed and the payment made to the shipping company and separate account kept of the payment.

(ii) The adjustment bill, after sometime be presented by the shipping company. Government in it bill be credited, (1) with the deposit (2) for any special losses of its cargo, (3) for any special expenditure, as well as any particular expenditure for its benefit and the resulting balance offered to or demanded from it.

The net loss to Government on the whole matter should be treated as expenditure but pending final settlement, all transactions connected with a case of loss, which is to be the subject of a General Average Adjustment, should be passed on to a suspense or other appropriate head of account opened in the books of the Account Office in connection with the case.

(iii) The cases are usually very complicated and the final settlement of each case has to be made under orders of Government. Full particulars of the ship, the cargo, the amount claimed and the circumstances under which "General-Average" had been declared should therefore be furnished to Government for each case in which a payment on this account is made to a shipping company. Copies of all correspondence subsequent to the initial deposit should also be sent to Government and further action taken under such direction as may be given by Government in each case.

Note :—The amount demanded by the shipping company may be drawn on a contingent bill and paid to its local representative. (Memo. No- 37154/1288/Accts/63-13, dt 1-10-1965).

Article 132-A. The following instructions should be followed in dealing with cases of loss of, or damage to, stores despatched by rail by contractors under f.o.r., contracts

which do not contain specific provision regarding responsibility for loss or damage, etc., enroute :

(1) (a) The consignees will be responsible for verifying at the time of taking delivery that the stores have been received intact without loss or damage. When stores are despatched in full wagons, consignees should verify the seals on the wagon are intact. If there is evidence of loss or damage they should arrange to secure necessary certificates from the appropriate Railway officials before taking delivery. The loss or damage should be promptly intimated to the supplier and the purchasing officer, if any, as well as to the Accounts Officer who is responsible for payment for the stores. The consignees should prefer a formal claim against the carrying Railway for loss or damage. The papers dealing with the claim made on the Railway should thereafter be forwarded to the purchasing officer in cases where the consignee is not himself the purchasing officer and the purchasing officer will then be responsible for pursuing the matter further.

Note :—The practice followed on all Indian Government Railways is to permit the consignees to record in railway delivery books details of any damage, shortage, etc., and if so desired take copies of such remarks which the station-master on duty is authorised to countersign. This applies irrespective of whether consignments are booked at owners's risk or Railway risk. This practice should be followed in dealing with cases of loss or damage to stores during transit in f.o.r contracts.

(b) On receipt of intimation from the consignee about the loss or damage, the Accounts Officer will deduct an appropriate sum from an outstanding or a future bill of the contractor under advice to him and to the purchasing officer concerned. It will be the responsibility of the purchasing officer if any, or the consignee to scrutinize each case carefully. In this connection it should be remembered that it is the primary responsibility of the contractor to satisfy the purchasing officer as to the correctness of despatch and soundness of packing and the mere fact that the contract is on an f.o.r place of despatch basis does not absolve the contractor of responsibility for loss or damage in transit. If the purchasing officer or consignee considers that the contractor is not responsible and should be exempted, under the terms of the contract, from bearing the loss in question, he should apply to the competent authority for sanction to the write-off of the loss and on receiving it should make necessary refund to the contractor.

Note :—Cases of loss or damage in transit to such stores as liquid paint, oil, etc., which are supplied in drums or containers packed by the contractor himself will, notwithstanding whether or not they are insured, be dealt with in the manner indicated in the last sentence of sub-paragraph (e) below.

(c) The purchasing officer, if only, or the consignee will be responsible for pursuing with the Railway the claim lodged by the consignee and for recovering any compensation that may be due from the Railway.

(d) Any compensation recovered from the railway will be credited to the Government if it is held under sub-paragraph (b) above that the contractor is not liable for the loss or damage. If the contractor has been held liable and the value has been recovered from him, any amount recovered from the Railway will be paid to the contractor.

(e) In cases of loss or damage to stores in transit where the stores have been insured by the contractor against such risks, the contractor will have to take up the matter with the insurer when he gets the receipt certificate from the consignee and

recover the loss from the insurer. The indenter will be responsible for payment of stores actually received by the consignee.

(2) in the case of steel purchased from main producers or re-rollers, the claim on the carrier for losses and damages will be preferred by the consignors and not by the consignee. The consignor will prefer the claim on receipt of the intimation from the consignee as prescribed in sub-paragraph 1(a) above.

In the case of steel purchased from controlled stock-holders, the claim on the carrier for losses and damages will be preferred by the consignee for supplies from such controlled stock-holders, and no deduction should be made from their bills by the Accounts Officer on account of loss or damage. If, after investigation, the consignee finds that Government have a claim on the controlled stock-holder he should prefer the necessary claim direct. In the event of a controlled stock-holder refusing to meet such claim, the case should be referred to the Iron and Steel Controller, who will arrange to make the necessary recovery.

Stock Accounts

ARTICLE 133.(a) The head of an office and any other Government servant who is entrusted with stores of any kind should take special care in arranging for their safe custody. He should also maintain suitable stock accounts or inventories for the stores in his custody with a view to preventing losses to the Government through theft, fraud. negligence or accident, and to making it possible to check the actual balance with the book balances and the expenditure on stores at any time.

The form of the stock account has to be settled with reference to the nature of the stores, the frequency of transactions and the special circumstances of each department. The same form of stock account would not be suitable both for consumable articles such as dietary stores kept for use in a hospital or jail and also for ordinary office furniture. Ordinarily each office should keep its stock accounts in the form and according to the instructions laid down in any general or special orders of the Government which apply to the department concerned, or in the departmental manual, code or orders. If no such form and instructions are available, or if they are available, but a competent authority has held that they are defective, then the stock accounts should be kept in accordance with the instruction clause (b) and Articles 134 to 136 below :

(b) Separate stock accounts should be maintained for (a) raw materials and expendable stores used in manufacturing departments, etc., and (b) office-furniture, including all office stores except books, forms and stationery.

Stock accounts of raw materials and expendable stores

ARTICLE 134. The stock accounts required on account of raw materials and expendable stores include day books of receipts and issues for recording the transactions as they take place, and a ledger for each kind of article showing the receipts, issues and balances. If no specific forms and rules have been prescribed for a department, Common Forms 143 and 268 should be used for this purpose.

Stock accounts of office furniture and stores

ARTICLE 135. Every head of an office should maintain a stock account of furniture and all other office stores (except books, forms and stationery) in Form 10.

showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the 1- lance in hand for each kind of article separately. When an office is large and the furniture. etc., is kept in several rooms, the head of the office may have an inventory of the furniture, etc., kept in each room hung up in the room and kept up-to-date in order to facilitate the annual verification of stock and fix the responsibility for any loss that may occur.

Every head of an office should also maintain stock accounts for forms and stationery in accordance with the rules in the Stationery Manual, and also a register of books belonging to the Office.

Government libraries and museums should maintain catalogues as well as the prescribed stock accounts or inventories.

Valuation of stores in the stock accounts

ARTICLE 136. When a priced inventory is maintained, the value recorded in it for any item should not materially exceed its current market value. The head of the department concerned should issue the necessary instructions to ensure that the stores are valued with reasonable accuracy and that the rates adopted are reviewed at suitable intervals by a suitable authority.

Receipt and disposal of stores

ARTICLE 137. The clerk who maintains the stock account must himself receive every item newly supplied and record its receipt in the stock account. Whenever a new item has been bought and the bill in which the charge is included is ready, the clerk in charge the stock account should be asked to verify that the article newly purchased has been duly taken on to the stock account and to certify accordingly on the office copy of the bill. In the rare case when it is not possible to receive stock before payment is made, i.e., when articles are received by rail or post and payment is made under the value payable post system, the clerk in-charge of the stock account should verify the new stock on receipt and furnish a certificate of verification which should be filed with the office copy of the relevant bills.

GOVERNMENT INSTRUCTIONS

Procedure for carrying out physical verification of stores in the Government Departments — Instructions — Issued

(Memo.No. 10970/228/TFR/90-l, Fin. & Plg., Dt. 10-11-1992)

It has been observed that the procedure for carrying out physical verification of stores in Government Departments enshrined in the Articles 143, 144 and 137 of A.P. Financial Code, Volume-I are not specific and clear. The Government therefore after careful examination of the matter, issue the following instructions. These are only supplement and not amendments to any of the articles of the A.P. Financial Code, Volume I.

(1) Physical verification shall be done for each item of stores and stock atleast one in a year before close of the financial year.

(2) Cent percent verification should be done as precisely and as correctly as possible.

(3) Physical verification should be conducted either in one or all of the following methods as the items of stores warrant :—

(a) by count,

(b) by measurement (including measurement by volume),

(c) by weights.

(4) In verifying the articles of stores in which shortage occurs due to evaporation of the contents of the article, an allowance for such shortage be given according to the approved standard keeping in view the period of stores. Maximum permissible limit for such shortages in respect of stores liable to evaporation shall be fixed by the Government.

(5) While carrying out the physical verification of the stores, the Officer should keep in view the following points and submit a precise report on each point in a separate para :—

(a) articles of consumable nature which are in stock over a year and suggestion for its disposal,

(b) stock in hand in excess of the requirement of the department for a year, and if so, the details of such items should be specified,

(c) unserviceable, obsolete or surplus articles in stores for which survey report should he prepared and sanction for writing down the value has to be obtained,

(d) remarks should also be made if any deficiencies, undue depreciation of stores and stock articles which are to be exhibited in the survey report.

(6) Physical verification should also be done of the empty containers, namely packing cases, drums of various sizes, metals contained and other costly packing material with suggestion for their disposal.

(7) Remarks about the suitability of the building for storage (fire proof safety, pilferage or rains or rats, nuisance of white ants, storage accommodation, and way of storing articles) should he recorded in the physical verification report.

(8) The date and time taken in conducting physical verification should be recorded in the report.

Note :- The rules prescribed above shall, mutatis mutandis apply to the stores lying in Malkhanas under the custody of Police Department and Civil and Criminal Courts.

Inspection of stores at the time of Receipt

It need not be emphasised that proper inspection of stores articles at the time of their receipt from suppliers goes a long way, in avoiding future discrepancies in stores such as deterioration, wrong part numbers and nomenclature, unserviceability etc., besides financial loss for which no proper explanation can be given later on. The following orders are therefore issued for the guidance of the Departmental authorities dealing with stores :

(A) Receipts of Stores :

(1) Immediately on receipt of material in the stores, store-keeper or Incharge of Stores Section will ensure the following

(i) that there is a regular purchase order for that item on the firm,

(ii) that the supply in made within the time specified in the purchase order,

(iii) that the supply is made at the correct receiving point as mentioned in the purchase order,

(iv) that the material is conforming to the specification nomenclature/part number and description as mentioned in the firm's challan which should be got tallied with the purchase order,

(v) that the material conforms to the specification, nomenclature! part number and general description as in the purchase order.

(2) After the above points are ensured, detailed Inspection of store will be undertaken as under :-

(i) 100% quantity check has to be made (either by actual counting wherever possible and/or weighing a counted quantity and then converting total quantity received and tallying with the challan)

(ii) The material is inspected for quality by the stores Inspecting Officer/Store Keeper/Incharge of Receipt for the following :—

(a) In case of proprietary items, the manufacturer's mark, trade mark, part number etc., on the material and/or cartons/label will always be verified, with description given in the purchase order.

(b) The size and/or type required from the documents and/or nameplates and other identification details marked on the stores will be checked.

(c) Dimensional details like length, width, height, thickness, diameter, bore etc., will be verified.

(d) The supply will be checked to conform to the specification and/or drawing given in the purchase order and in case of approved samples, the supply should conform also to the approved samples. In all such cases, the samples will be supplementary to and will not supersede the specifications and/or drawing.

(3) In case of stores requiring a detailed laboratory test such as Paints, Textiles, Chemicals, Precision Tools, etc., the stores are received subject to such test wherever ordered by the Head of the Department. In such cases only a sample test will be carried out.

(B) Internal Receipts :

(1) In the case of local transfers i.e., from one office to another, the stores inspecting personnel will adhere to the instruction laid down in the A.P. Financial and Accounts Code Rules, and also respective departmental codes and manuals.

(2) The stores Inspecting personnel will restrict their checking to quantity, nomenclature, part number and condition, rather than have a detailed check on quality as the material has already been received by one office. However, there is no bar to pointing out the defect in any quality for the guidance of the original receiving office so that further supplies of such poor quality and/or defect, if any, could e avoided.

(3) While pointing out the defect in quality, the matter should not only be reported through normal channel to the supply point, but should also be reported to the Stores Purchase Organisation, so that the matter could be properly investigated into, if required.

(4) In such cases of receipt of poor quality of material, the stores should not be returned to the consignor but should wait for the final disposal instructions of the Stores Purchase Organisation.

(C) Instructions :

In carrying out the above requirements, the following instructions are given for the guidance of Stores ,Inspecting Personnel :—

(a) Though precision tests or laboratory tests may not be possible and necessary at all the receiving points, they should be guided by the reputation of the suppliers and the nature of the material e.g., Stores from Chassis Suppliers or manufacturers and/or Distributions like Messrs.

Lucas Indian Service Ltd., Messrs. Simpsons & Company Ltd., Tyre Companies, Messrs. General Electric Co., Messrs. Guest Kieen Williams Ltd., etc., may not require rigid inspection or tests to be carried out. Only a percentage check need be carried out. But in the case of firms who are new to us or of doubtful standing, proper care should be taken in the inspection and, if necessary 100% check in quality should be made, if on a percentage check the material is found to be discrepant and/or defective.

(b) Stores will be checked by the person receiving the stores as far as quantity is concerned but for quality or specification, the material has to be inspected and approved by the Stores Inspecting Officer or Technical Officer.

(c) It has to be particularly noted that in no case the inspecting authority and the authority competent to place orders for purchase is the same. The two persons should be quite distinct from the other. In addition to the normal checking as stated above, a check will be carried out by the higher officers in each unit and a register of such inspection will be maintained in the receipt Section in the following manner. In case of receipts costing more than Rs. 1,000/- from any source the following checks will be made by the officers.

(i) Stores worth more than 10% in value should be checked both for quality and where necessary quantity by a Junior Officer and certified on receipt voucher as such

(ii) In case of receipt of Stores more than Rs. 5,000/- in value from any source, Stores worth more than 5% should be checked for quality and where necessary quantity by a Senior Officer or Head of Department and certified on receipt voucher as such. All such check must be entered in the Register.

(iii) In ‘case of any discrepancy, action will be taken immediately in terms of the provisions of A.P. Financial and Accounts Code Rules and respective Departmental Codes/Manuals, and firm intimated regarding the details of discrepancies. In such cases payment will be made only for the quantity accepted and brought on charge.

ARTICLE 138. Stores should be issued, as far as possible, on indents passed by a Government servant who has been duly authorized to pass them. Every issue should be recorded in the stock amount at the time when it is made.

Inspection of stores

ARTICLE 139. No Government servant should hold stores in stock in excess of the amount likely to be required during a reasonable period. To ensure that this rule is observed, a responsible officer of the department should inspect all perishable stores once in each half year and all other stores once a year unless there is a sufficient reason (which should be recorded) to the contrary. If he considers that any of the stores inspected are obsolete or in excess of reasonable requirements, he should submit a report to the authority competent to sanction the writing off of a loss of cash equivalent to their value under Article 297 and *Appendix* 23. This authority should then pass orders as to the disposal of such stores.

Unserviceable stores

ARTICLE 140. Subject to any special orders by the Government in particular cases, stores, which have become unserviceable in the ordinary course or by fair wear and tear may be condemned by the authority competent under Article 123 to sanction the purchase of new stores to replace them. He should record the full reasons for condemning the stores in his order, and add a certificate to the following effect :—

"*Certified that I have personally satisfied myself that each item written off in these proceedings has become unserviceable in the ordinary course, through proper usage or by fair wear and tear*".

ARTICLE 141. (a) The authority referred to in the preceding Article may also condemn stores found at any time to have become unserviceable otherwise than in the ordinary course or by fair wear and tear (e.g., by avoidable carelessness, neglect or misuse), but) this should not be done until after their value has been written off by the authority competent to write off a loss of cash equivalent to their value under Article 297 and Appendix 23.

(b) When any stores become unserviceable or depreciate otherwise than in the ordinary course or by a fair wear and tear, their value or the amount of such depreciation, as the case may be, should be treated as a loss to the Government within the meaning of Article 29-4 and the procedure prescribed there should be strictly followed in reporting any such loss see also Article 298.

Note : —For the purposes of Articles 138 to 142 the value of stores should be taken to be their book value if satisfactory priced accounts are maintained, and where these are non-existent or suspect or their replacement value. Stores remaining in stock for over a year should be treated as being in excess of reasonable requirements unless there is a sufficient reason for not doing so.

ARTICLE 142. Stores which have become unserviceable otherwise than in the ordinary course or by fair wear and tear should never be condemned in the same ordinary course or by fair wear and tear. Separate orders should be passed dealing with the stores in each of the two classes. Each order should state how the condemned stores are to be disposed i.e., whether by sale or by destruction, since stores should be condemned only when they cannot be made serviceable by repairs at a reasonable cost. Condemned stores which are quite worthless should be ordered to be destroyed. Other condemned stores should, as far as possible, be sold under the orders of the authority competent to write off a loss of cash equivalent to their value. The head of the office should record full particulars regarding all condemned stores in suitable lists from which their disposal can be checked —see Common Forms 269-271.

Note : —Where unserviceable articles are disposed of by sale in public auction, the Government servant conducting the sale shall give adequate time before knocking down the bid in favour of the highest bidder and shall also obtain the signatures of the successful bidder and two other bidders lower to the highest bid in the sale Register or relevant record with the amount of the bids written in words and figures and duly dated.

[G.O.Ms.No. 621, Fin., (Accts. Dt. 25-2-1969]

Verification of stores

ARTICLE 143. All stores should be verified periodically in the manner prescribed for each department and at least once a year.

Subject to any special rules or orders, a Government servant who is incharge of any expendable stores and raw materials should check them at least once a year and send a verification report to the controlling authority. The latter should also check the stock accounts when inspecting the office.

Furniture and other office stores should be verified at least once a year. If the office is a large one and the head of the office cannot do the whole verification himself without undue inconvenience, he may entrust it or such part of it as he thinks fit, to a Gazetted Government servant serving under him or to the Head Ministerial Officer of the office, but the head of the office will be held personally responsible for the proper maintenance of the stock account and the correctness of the verification report, whether he conducts the verification himself or gets it done by someone else. The head of the office should sign a certificate of check after verification and submit to the controlling authority, if there is one.

The verification of stores prescribed in this article should never be entrusted

(i) to a low-paid subordinate; or

(ii) to the custodian, the ledger-keeper; or the accountant responsible for the stores to be verified, or to a nominee of, or a person employed under, the custodian, the ledger-keeper or the accountant; or

(iii) to any one who is not conversant with the classification and nomenclature of the particular class of stores to be verified and the connected technique.

As far as possible the verification on large stocks and stocks of important stores should be entrusted to a responsible officer who is independent of the superior executive officer in charge of the stores. Stores should always be verified in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him to watch the verification.

Note : —The position of library books etc. is different from that of other stores. Accordingly, the following procedure shall be observed for purchase, write off, disposal of mutilated / damaged books and physical verification of books in the libraries attached to the various departments! offices.

(i) The Head of Department, subject to the powers delegated under Delegation of Financial Rules may purchase books etc. from the reputed and standard book sellers on the prevalent terms and conditions. Tenders need not be called for this purpose.

(ii) Loss of three volumes per 1000 Volumes issued/consulted in a year may be taken as reasonable provided such loss cannot be attributed to dishonesty or negligence on the part of librarian. Loss of a book of the value exceeding Rs. 200/- (Rupees two hundred) and the books of special nature and rarity shall invariably be investigated and consequential action taken. All such losses will however be written off only by a competent authority.

(iii) The head of department may write off the loss of volumes mentioned in the preceding paragraph provided the total value of all such books etc., does not exceed the monetary limit, prescribed in the Delegation of Financial powers Rules for Head of Department in respect of deficiencies in Stores other than Motor Vehicles. In the event of the total value exceeding the monetary limit specified above, the loss of books shall be written off by the competent authority as specified in the Delegation of Financial Powers.

(iv) There may be no objection to the Heads of the Offices disposing of mutilated! damaged obsolete volumes to the best interest of Library duly obtaining the permission of the competent authority/Department. However, the disposal of such volumes should be made on the recommendation of a three member committee to be appointed by the Government in the Administrative Department which shall decide whether the books mutilated/damaged/obsolete are not fit for further use.

(v) Complete annual physical verification of books should be done every year in the case of Libraries having not more than Rs. 20,000/- Volumes and not fewer than two library qualified staff. In case there is only one qualified staff the verification may be done as per sub-para (vi).

(vi) Complete physical verification at intervals of not more than 3 years should be done in the case of Libraries having more than 20,000/- but not more than 50,000/- volumes.

(vii) Sample Physical verification at intervals of not more than 5 years may be done in the case of Libraries having more than 50,000/- volumes. If such a sample verification reveals unusual or unreasonable shortage, complete verification shall be done.

(viii) The verification should always be subject to surprise test-check by some independent Officers. The decision regarding the selection of the staff to whom this work may be entrusted should be taken by the Government in the Administrative Department and Heads of Departments.

[G.O.Ms.No. 10, Fin. & Plng. dt 8-1-1987]

Note :—See instruction given under Art 137 for the instructions procedure for carrying out physical verification of stores in the Government Department.

ARTICLE 144. Whenever a Government servant who is entrusted with the custody of stores in an office is transferred, the relieving Government servant should verify the stock of stores with the stock accounts certify on the stock accounts as to the correctness of the stock taken over and report the result of the verification to his immediate superior. For the purpose of this rule the Government servant entrusted with the custody of the stores is ordinarily the head of the office, but in a large office he may delegate this duty to a gazetted assistant, manager or recognized store-keeper. When he has done so, the verification prescribed in this Article need only be made, unless otherwise ordered in any case, when a Government servant to whom the duty has been delegated is transferred, and the result of the verification should always be placed before the Head of the Office. Inspite of any such delegation, the head of the office will still be responsible for furnishing the certificate prescribed at the foot of the various contingent bills, etc., stating that the articles billed for have been brought into account, and for exercising general control so as to ensure that the stores are properly safeguarded and the stock accounts properly maintained.

Discrepancies found on verification of stores

ARTICLE 145. A deficiency detected during a verification of stores may be due to -

(1) incorrect or careless accounting.

(2) loss arising from fraud, theft or negligence, or

(3) an unavoidable cause, e.g., wastage, shrinkage and spilling in the case of stores which are subject to them.

The head of the office or institution concerned should fully investigate the causes of any deficiency and send a full report on it to the controlling authority along with the verification report. If he holds that any loss caused to the Government through a deficiency is due to misconduct or culpable negligence on the part of any Government servant concerned, he should and his recommendation as to how the loss should be made good by recoveries from them. The controlling authority should, such examination and investigation as the importance of the case warrants, issue, or obtain from the competent

authority, an order to write off the deficiency from the stock accounts. On receipt of this order the deficiency should be charged in the stock accounts with a note quoting the authority. If any recovery is ordered, a note should be recorded in the stock accounts when each amount is actually recovered.

Any excess detected during stock-taking should, after investigation, be entered in the stock accounts at once as a receipt with the remark "excess found on stock verification." No special orders are necessary for this.

(4) The controlling authority concerned should prescribe time limits for the different stages of investigation of cases and fixation of responsibility for losses and deficiencies of stores and stocks and see that such orders are implemented strictly in practice and proceedings finalized within six months. However in cases where further extension in the period is found to be essential, order of the Government to that effect should be obtained. [G.O.Ms.No. 347, Fin., Dt. 1-12-1975]

Audit of stores and stock Accounts

ARTICLE 146. The regulations and rules relating to the audit by the Accountant-General of the accounts of stores and stock kept in Government departments and officers are printed in Appendix 10.

N.B. :—(1) The rules in this chapter are supplemented for particular departments by the detailed rules and orders contained in the respective departmental manuals or codes and any other special orders applicable to them.

(2) The term "Public Works Department", for the purposes of this chapter includes the Electricity Department, except where that would be repugnant to the context.

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CHAPTER VIII

WORKS

A.—INTRODUCTORY

Definition and classification of "Works"

ARTICLE 147. The term "works" covers not only works of construction and repair of buildings, roads, irrigation projects, etc., but also the manufacture, supply, carriage and repair of tools and plant and other stores required in connection with works of construction and generating stations and transmission and distribution lines including service connection and other works incidental to them. Works are primarily classified under the two categories "Original Works" and "Repairs and Maintenance".

Original works include all new construction, whether of entirely new works or of additions and alterations to existing works, reconstruction of entire structures necessitated by wear and tear or by damage due to some calamity and all repairs to newly purchased of previously abandoned buildings required to make them usable.

Repairs and maintenance include all the operations required from time to time to maintain existing properties in a satisfactory state and make good the damage due to wear and tear when complete reconstruction is not necessary, widening of roads or culverts and Reconstruction of culverts classified as "Repairs". (Memo No, 58903/980/Accts./66 dt.

15-11-66) repairs are further classified as "ordinary repairs" and "special repairs". Ordinarily repairs include the periodical repairs which are done regularly as a matter of routine, and are usually of the same nature (e.g. painting or white-washing a building or spreading a new coating of metal on a road), and any occasional petty repairs required from time to time, which may have to be carried out between the times fixed for the periodical repairs. Ordinary repairs to an irrigation work include all the operations required to maintain the work in a satisfactory state as it is i.e., to the standard already laid down. Special repairs are repairs which are not periodical or frequent, e.g, re-roofing a building replacing beams or renewing a floor. Special repairs to an irrigation work include all operations undertaken with a view to maintaining the work in a better condition, i.e., to a higher standard than that already laid down by using materials of a more lasting kind, without increasing the efficiency or scope of the system, e.g., substituting cement plastering or painting for ordinary plastering or painting, substituting plastering for painting, substituting rough stone masonry for dry stone packing, revetting tank bunds at the sites of breaches and river margins where they are eroded, grouting newly the surface of aprons and revetments, and lengthening aprons and revetments to protect eroded portions of the beds and margins of rivers, canals and channels.

Certain operations are partly original works and partly repairs, e.g., substitution of a terraced roof for a titled-roof, substitution of steel beams for damaged teak ones, or dismantling and extending a verandah. A mixed work of this kind should, for the purpose of determining the authority competent to sanction it be treated as an original work. When a structure or part of a structure is dismantled because it is structurally unsound and replaced by new work which in all material essentials merely reproduces what was dismantled, the work which is included in the category of repairs. unless it is done to make a newly constructed or previously abandoned building usable.

ARTICLE 148. Works are also classified as "productive" or "unproductive" in accordance with the rules in Appendix 1 of the A.P. Account Code, Volume III.

B. ALLOTMENT OF WORKS TO DEPARTMENTS

Works allotted to the Public Works Department

ARTICLE 149. The Public Works Department is responsible for the execution of' all works which the Government have not specifically allotted to other departments See Articles 150 to 155. In special circumstances a work for which the Public Works Department is responsible may be executed by another department on behalf of the Public Works Department by agreement between the two departments. In practice this arrangement is confined mainly to works in the Scheduled areas, where the staff of the Public Works Department is widely scattered, and to works relating to the Industries and Agricultural Departments, which employ their own engineering staff.

Works executed by Government servants of other departments acting as Public Works disbursers are usually petty works constructed on standard designs. Any such Government servant may, however, apply to the Superintending Engineer to depute a Public Works Officer to examine any such work when in progress or when completed and to make a general report as to whether the work is being satisfactorily carried out or has been completed in accordance with the estimate.

Note :—The system should not be adopted in the case of jail works consisting over Rs. 5,000/- which should be carried out by the Public Works Department. When however such works

are executed by the contract system, Jail labour should be employed by the contractors on all unskilled items of works connected with the contract as far as possible. Therefore when tenders are called for the work it should be stipulated in the tender notice that the contractor should employ jail labour on all unskilled items of work connected with contract if such labour is available with the jail department and that the jail labour supplied will be charged for at the rate of 16 P. per man per day. A similar procedure should be adopted in regard to jail works executed departmentally by the Public Works Department. In cases in which jail labour is not employed on work for the reasons that the jail department is not able to supply it, a written statement from the Jail Superintendent to that effect should be obtained and recorded by the Public Works Department Officers.

Works allotted to the Forest Department and the Excise Department

ARTICLE 150. The Forest Departments works are usually executed in out of the way localities and under special circumstances, with which Forest Officers are better acquainted than Public Works Officers, and the Forest Department has also a special engineering staff. The Government have, therefore, allotted of the Forest Departments all its own works except those for the execution of which the agency of the Public Works Department is more suitable. If the Chief Conservator of Forests wishes to entrust any such work to the Public Works Department, he should address the Chief Engineer in the matter; when there is a difference of opinion between the two officers in regard to any such proposals, the Chief Conservator of Forests should obtain the orders of the Government.

The Government have allotted to the Excise Department such of its own works as do not require skilled labour or professional supervision.

Works allotted to other Departments

ARTICLE 151. The Government have allotted the following works to the department which uses or requires the building or rain-guage concerned

(1) works of petty construction and repair, with an estimate cost not exceeding Rs. 5,000/- for any one work relating to building originally constructed by the Public Works Department, whether borne on the Public Works Register or not.

(2) works of construction of petty buildings with an estimated cost not exceeding Rs. 5,000/- for any one building

(3) all works relating to buildings constructed by the department concerned and not borne on the Public Works Register and

(4) works of construction and repair of rain-guages and rain-guage pillars.

When a building is occupied by more than one department, the term “department which uses or requires the building” means, for the purpose of this Article, the Revenue Department, if it is one of the occupants, and otherwise the department which occupies the major portion of the building, as decided, if necessary, by the Superintending Engineer. Each occupying department may carry out petty internal repairs in the portion which it occupies.

Note :- When there is a stationary sub-magistrate’s office in the same building as a taluk office, the Revenue Department should be deemed to be in charge of the whole building the officers of that department may accord administrative approval to works relating to any such

building up to the limit of their powers and the expenditure should be met from funds provided under the major head "General Administration". When a stationary sub-magistrate's office occupies a separate or detached building, even though there are other buildings in the same compound, the Judicial Department should be deemed to be in the charge of it; the officers of that department may accord administrative approval to works relating to any such building up to the limit of their powers, and the expenditure should be met from funds provided under the major head "Administrative of Justice".

ARTICLE 152. The allotment of certain works to departments other than the Public Works Department in the preceding Article is subject to the following conditions—

(1) If the work involves a structural alteration or addition to a building borne on the Public Works Register, the Government servant who proposes sanction the work should obtain the Executive Engineer's consent to the proposed alteration or addition, and should also inform him of the actual cost incurred, so that he may be able to maintain the capital accounts of the building correctly. While giving his concurrence to the proposals. the Executive Engineer should consider whether the work will require technical advice of skilled nature or professional supervision and if so, inform the Government servant concerned with the work that the necessary technical advice or assistance will be given by the Public Works Department officers during the course of construction and that for this purpose timely intimation should be given of the date of commencement of the work.

(2) If the work relates to a building not borne on the Public Works Register, or relates to a building borne on the Public Works Register but does not involve any structural alteration or addition, the Government servant who proposes to sanction the work should ask for advice or assistance from a Public Works Officer only if he considers that the work requires skilled technical advice or professional supervision. In that case he should inform the Public Works Officer for whose assistance he asks of the reasons for his opinion. If the Public Works Officer considers that the work does not require skilled technical advice or professional supervision, he should return the requisition with a full statement of the reasons for his opinion.

(3) A Government servant of another department who executes any work relating to a building borne on the Public Works Register, should inform the Superintending Engineer, annually not later than the 1st June of the amount spent by him on repairs to the building in the preceding financial year.

(4) A Government servant of another department who propose to sanction a work relating to the construction or maintenance of a rain-guage pillar may, at his discretion, ask for the advice and assistance of a local Public Works Officer.

ARTICLE 153. The allotment of certain works to departments other than the Public Works Department in Article 151 does not apply to any works relating to the following buildings, the maintenance and repairs of which, irrespective of cost are allotted to the Public Works Department—

(1) Buildings specially placed in the charge of the Public Works Department for maintenance and repairs (see Appendix 11).

(2) Buildings wholly occupied by departments of the Central Government on payment of rent.

(3) Buildings occupied partly by departments of the Central Government or as official residences, and partly by departments of the Government of Andhra Pradesh.

(4) Official residences outside Hyderabad city, except works of repair not involving technical skill in connection with the quarters for Police Sub-Inspectors and sergeants, compounders in the Animal Husbandry Department and the employees in the last grade service.

Note :—A gazetted Government servant occupying Government residence maintained by the Public Works Department is permitted to execute very urgent petty repairs, such as the replacement of window panes or stoppage of leaks, and pay for them from his permanent advance, when no Public Works Officer is immediately available to arrange for the repairs to be done subject to an annual limit not exceeding Rs. 20 to be fixed by the head of the department. The expenditure should be reported to the Public Works Officer concerned as Soon as it is incurred, so that he may check-measure the work done as soon as he returns to headquarters or visits the station, as the case may be, and the Public Works Section Officer should pay the amount spent. to the officer who spent it, if the expenditure is in order.

(5) The Government Headquarters Hospital at Eluru and the Medical College and King George's Hospital at Visakhapatnam, subject to the exception mentioned in the Note below.

Note 1 :—The Superintendents of these Hospitals may carry out departmentally iii each year, up to the limit specified below against each, urgent petty works and repairs, such as the renewal of broken tiles or panes of glass and repairs to chimneys or floors, which do not require technical skill or professional supervision by a Public Works Officer—

	Rs.
King George's Hospital, Visakhapatnam	1,000
Headquarters Hospital, Eluru . . .	2,000

Note 2 :- The Principals of Medical colleges, superintendents of the attached hospitals and the Government Maternity Hospital, Hyderabad may carry out departmentally at a time upto a limit of Rs. 1,000 urgent petty works and repairs such as renewals of broken tiles or panes of glass, repairs to chimneys or floors which do not require technical skill or professional supervision by a Public Works Officer. [Memo.No. 794/Accts./59-2, Dt. 9-7-1 959]

Note 3 :—The Superintendents of the Nizamabad General Hospital and Government Ayurvedic Hospital, 1-lyderabad may incur expenditure upto Rs. 500 in each year towards petty works and repairs to the buildings under their control such as renewal of broken tiles, panes of glass and repairs to the chimneys or floors which do not require technical skill or professional supervision by a Public Works Officer. [Memo.No. 2041/119/ Accts/55-4, Dt. 21-10-1965]

Electrical works

ARTICLE 154. (a) As a rule, all original electrical works connected with Government buildings will be executed by the Electricity Department. If a head of a department wishes to arrange for the execution of an electrical work himself and not have it executed by the Electricity Department, he should apply to the Government for the allotment of the work to, his department. If the Government allot the work to his department. he should get detailed plans and estimates prepared by a competent agency,

call for tenders and get the work executed under a lump-sum contract (see Article 163. by a suitable agency. He should request the Electrical Engineer to give any technical advice or assistance needed in the execution of the work. He should also inform the Executive Engineer of the expenditure he incurs on the work so as to enable him to maintain the capital account of the building correctly,

(b) As a general rule, the Executive Engineer concerned is in charge of the electrical installations in all Government buildings whether borne on the Public Works Register or not, except those maintained under the control of the Electrical Engineer (General) and Superintendents of Jail and Borstal Schools and Headmaster of Certified Schools and should carry out the necessary repairs (including small extensions) to the installations with the help of the electricians or wiremen employed under him. The expenditure on such repairs should be debited to the Public Works Department Budget Rules relating to the limit of expenditure on the maintenance of electric installations in Government building are contained in Art. I 86A.

The Officers mentioned below, however, may carry out departmentally petty electrical works at a cost not exceeding Rs. 50 at a time, subject to the condition that the total limit of expenditure for petty construction and repair work fixed for the year for individual hospitals in the Note 1 under Paragraph 97(5)(ii) of the A.P.P.W.D. Code is not exceeded.

Superintendent, King George Hospital, Visakhapatnam

As an exception to this rule, when a light fails in a non-residential building on account of some defect in the bulb itself, the occupying department may replace the bulb. For this purpose, the occupying department should obtain and keep a stock of bulbs. It should indent for twelve bulbs (with Government seals) at a time from the Chief Controller of Stores, or the Controller or Purchase, Bombay or Calcutta, who will authority the contractor's branch at Hyderabad to supply the bulbs at once. When the number of bulbs required for replacement or stock is below twelve, they may be purchased locally, the expenditure being debited to the budget of the occupying department.

(c) In a place where electric supply is available to the public, payment may be in advance for service connections to Government buildings, if the supply agency requires this.

Minor irrigation works

ARTICLE 155. A minor irrigation work which irrigates less than 200 acres is m the charge of the Revenue Department, unless it has been specially placed in the charge of the Public Works Department for maintenance. The Revenue Department will execute from the funds placed at its disposal all works connected with the minor irrigation works in his charge except those which require the technical skill and professional supervision of a Public Works Officer. The rules regarding the preparation and sanction of estimates for these works are continued in Board's Standing Order No. 87 and its appendices. Those works of this kind which require the technical skill and professional supervision of a Public Works Officer will be carried out by the Public Works Department from the funds placed at its disposal. The Collector should inform the Executive Engineer in good time when any such work is required, so that he may be able to propose that the necessary funds be provided in the budget estimate of the Public Works Department.

C—GENERAL RULES

Selection of site

ARTICLE 156. The site for a new building should, if possible, be fixed before the detailed plans and estimates are prepared. The local authority concerned should always be consulted as to the suitability of the site, except when the proposed new building is to be erected within a reserved forest. When it proposed to erect work or building in the neighbourhood of a fort or cantonment, the local Military Works Officer should be requested to give his opinion from the military point of view, and the matter should then be reported to the Government and their orders awaited.

Preparation of estimates

ARTICLE 157. (a) No work may be started before a proper estimate for it has been prepared and sanctioned by the competent authority, unless it is so started strictly in accordance with a special order of the Government or some specific provision in this chapter or in a departmental rule or order see also Article 169 and 170.

(b) An estimate should be prepared in Common Form 150, except when a special form of estimate is required for a very large work or has been specially prescribed for a particular kind of work in any departmental code, manual or order of the Government. When it is proposed to make a lumpsum payment for any work or part of a work, only such descriptions and details as are necessary to justify the proposed lump-sum payment should be furnished in regard to the work or part of the work covered by it.

(c) Every estimate, whether, for an original work or for repair, should provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., when necessary, at the site of the work all works establishment employed specially on the work any incidental expenditure required, such as the cost of sheds for workmen and stores, and, under separate sub-heads all watchmen sanctioned by competent authority for the care of vacant building guarding work, working sluices, etc.

(d) An estimate for the annual maintenance of a building should provide for the municipal or other taxes payable on the property, and it should be submitted to the Government servant occupying the building concerned, or in the case of a military building in the charge of the Public Works Department, to the Officer Commanding the Station, for counter-signature in token that it provides for all repairs known to be required. When a specific period has been fixed after which a particular item or kind of work should be renewed, every estimate for its repair should show the date when it was last renewed.

(e) Government servants of other departments who act as Public works disbursers in respect of any works (See Articles 149 and 203) should prepare the estimates for them in the forms adopted in the Public Works Department together with the plans where necessary, and obtain the necessary technical sanction of the competent authority in the Public Works Department. Standard designs should be adopted, as far as possible, with such modifications as circumstances may require.

Note :—In the case of the buildings in charge of the Police Department including buildings in the habitual offenders settlements, the estimates may be got prepared by private contractors, but they should be checked in comparison with the Local Fund Schedule of rates and altered wherever

necessary. The estimates as finally approved by the concerned District Superintendents of Police should be treated as confidential aid not communicated to private contractors.

Sanction for works

ARTICLE 158. (a) The powers delegated by the Government to the various departmental authorities to sanction expenditure on works of construction and repair allotted to the respective departments are specified in Appendix 12.

(b) The power delegated to an authority subordinate to the Government to sanction expenditure on works must not be so used as to evade the necessity for obtaining sanction from a higher authority by sanctioning in installments a group of connected works or alterations or a group of connected purchase. the total cost of which will exceed what the authority is empowered to sanction.

(c) The sanctioning or other prescribed Departmental authority should communicate every sanction to expenditure on works to the Accountant-General in accordance with the procedure laid down for each department except when the sanction relates to a work allotted to a department other than the Public Works, Forest and Excise Departments and the bills relating to the sanction are to be drawn or countersigned by the sanctioning authority itself.

Repairs to buildings

ARTICLE 159. The cost of the annual repairs to a Government building occupied partly by a district board office and partly by one or more Government offices should be limited to I per cent of the capital cost of the building, unless any other limit has been specially sanctioned —(see Article 186).

Estimates and sanctions to be treated as confidential

ARTICLE 160. All Government servants should treat the rate and the amount of cost entered against each item in an estimate and the abstract showing the total estimated cost of a work or part of a work as strictly confidential. No information concerning them may be communicated on any account to any contractor, piece-worker or prospective tenderer.

Utilization of savings

ARTICLE 161. The sanction to an estimate should always be regarded as being strictly limited to the precise objects for which the estimate was intended to provide. Any anticipated or actual savings in a sanctioned estimate for a specified work should not. without the special sanction of a competent authority, be applied to any additional work which was not originally contemplated, unless it is fairly contingent on the actual execution of the work. Savings due to the abandonment of substantial section of a work sanctioned by any authority should not be applied to work on other sections without the special sanction of that authority. If the estimated cost of a section which is abandoned is not less than 5 per cent of the total sanctioned cost of the work, excluding in the case of an irrigation work of the head works as originally approved, this should be treated as amounting to the abandonment of substantial section of the work.

Supplementary estimates

ARTICLE 162. In respect of a development of a work which is held to be necessary while it is in progress but is not fairly contingent on the proper execution of the work as first sanctioned, a supplementary estimate should be submitted to the competent authority for sanction together with a full report as to the circumstances which make it necessary.

A Government servant who submits a supplementary estimate for sanction should see—

(1) that it is numbered consecutively with reference to the supplementary estimates, if any, already submitted in respect of the same work, and

(2) that the application shows the amount of the original estimate, the amount of the previous supplementary estimates already sanctioned or pending sanction, and the total amount of expenditure of the work proposed for sanction, including the amount of the supplementary estimate now submitted.

Methods of executing works

ARTICLE 163. Works are executed by one or other of the following four methods—

(i) the departmental method;

(ii) the piece-work contract method;

(iii) the lump-sum contract method; and

(iv) the schedule contract method.

Under method (i), the department concerned itself engages the necessary daily labour ad purchases or supplies the necessary materials. This method is adopted when no contractor is available or when it is considered to be the most economical method.

Under method (ii), the piece-worker agrees to execute a specified work or part of a work as specified rates without reference to quantity or the time taken, and the department concerned arranges for the supervision, setting out and measuring of all the work done. As a rule, this method should not be adopted for works other than petty works (including improvements and repairs).

Under method (iii), the contractor agrees to execute a complete work in accordance with the specifications for a lump-sum payment. This method should be adopted except when one of the other methods is considered more advantageous.

Under method (iv), the contractor agrees to execute one or more of the items included in a work at fixed rates, and the amount to be paid to him depends on the quantity and kind of work done or materials supplied. This method is in use mainly in the Forest and Agricultural Departments.

When method (ii), (iii) or (iv) is adopted, special care should be taken to see that the rates and amounts fixed are economical, giving due consideration to the amount and nature of the work to be done.

Note :—For Provisions relating to EPC Works see page 314-A of this book.

Note : —No sales tax need be levied on occasional sales of materials by departments of Government to a contractor in pursuance of the terms in the notice calling for tenders and actually used on the works under the provisions contained in INI Article. However, sales tax shall be levied on the regular sales to a contractor by the departments of the products produced or manufactured by them such as sales 1y the Forest Department, Agricultural Department, etc.

Purchase of materials and invitations to tender

ARTICLE 164. When a Government servant buys materials for the execution of a work or gives a work. on contract, he should comply with the rules regarding the purchase of stores and the general principles governing invitations to tender contained in Chapter VII.

Note : - Preferential treatment, shall be given to the Tungabhadra Steel Products Limited, for such works under the control of all Departments of the State Government as cannot be done by the workshops subject to the condition that he procedure to call for tenders is generally followed and other things being equal, a 5% preference in price may be given to the Tungabhadra Steel Products Limited. [Memo.No. 8458/116/Accts./71-4, Dt. 11-2-1 972]

Provision of funds

ARTICLE 165. Except in accordance with the provisions of Articles 169 and 170, no Government servant may enter into a contract for the execution of a work unless funds have been duly provided for it or an assurance has been received from the authority competent to provide the necessary funds that they will be allotted before the liability matures.

Execution of agreements

ARTICLE 166. No work which is to be executed under a contract should be starred until the contractor has signed a formal written agreement, unless it is started without a formal agreement under the provisions of Article 167 or Article 170.

ARTICLE 167. It is not essential to obtain a formal agreement in regard to any work of petty construction or repair estimated to cost not more than Rs. 1,000/- but a Government servant competent to execute contracts may, when he considers it desirable, obtain a formal agreement even in such a case. If no formal agreement is executed, there should at least be a written understanding specifying prices and rates, though it need not be in any prescribed form.

In the Scheduled Areas, a “first and final” bill from a piece-worker or supplier for Rs. 500/- or less may be paid without entering into a regular agreement even though the total value of the work done or supply made by him in connection with a work may exceed Rs. 1,000/- and when the first and final bill from the piece-worker or supplier does not exceed Rs. 200/-, even a written understanding is not essential. Elsewhere the first and final payment not exceeding Rs. 200/- may be made without entering into a regular agreement, but a written understanding specifying prices and rates is necessary except when the first and final payment does not exceed Rs. 50/-.

Note :- The amount provide for rates and taxes an watchman’s wages in an annual maintenance estimate for a building should be excluded from the total amount for the purpose of deciding whether a regular agreement with a contractor or piece-worker is necessary.

ARTICLE 168. When a Government servant of a department other than the Public Works Department proposes to give a work on a contract, he may consult the Executive Engineer, if he thinks it necessary, and should get an agreement executed in Common Form 294, if no special procedure or form has been prescribed for the purpose in departmental manual or code or by any order of the Government.

The principles stated in Article 51 should be borne in mind when contracts are drafted.

Starting a work without a sanctioned estimate without adequate funds having been provided

ARTICLE 169. If a higher authority orders a Government servant on any ground whatever, to start a work for which an estimate is required under the rules but not estimate has been sanctioned or for which adequate funds have not been provided and no competent authority has undertaken to provide the necessary funds before the liability matures (whether an estimate has been sanctioned or not), it should convey the order to start the work to him in writing. A Government servant who starts any such work without a written order from a higher authority and a Government servant who issues a written order to start a work otherwise than in accordance with the rules will be liable to be held personally responsible for paying for the work done if it is found that his action was not fully justified by very exceptional circumstances. On receipt of written order directing him to carry out any such work, a Government servant should immediately inform the Accountant-General that he is starting a work for which no estimate has been sanctioned, or is incurring a liability which he is likely to incur by complying with the written order which he has received. The Accountant-General will then be responsible for immediately bringing the facts to the notice of the head of the department, except the irregularities, if any, committed with the later, which he should report to the Government any failure to comply with the rules regarding works that calls for disciplinary action by the Government. The Accountant-General will report to the Government the facts of any case in which he considers the action taken by the head of the department to be inadequate. The Government will take disciplinary action against any Government servant administrative or executive who fails or delays to comply with these orders.

Note 1: - The provisions of this article will be relaxed in regard to famine relief works. hut this does not relieve any Government servant from his responsibility for obtaining the necessary sanction to a revised estimate and the necessary additional appropriation of hinds as soon as he can foresee how far an estimate for a work entrusted to him for execution is likely to he exceeded.

Note 2 :- In the Forest Department, a Conservator may give a written order for the starting of a specially urgent work before a proper estimate for it has been prepared and sanctioned by a competent authority. No report need be sent to the Accountant-General when such a work is started under a written order from the Conservator, but the Conservator, should report the facts to the Chief Conservator when he issues such an order in regard to a work which requires the Chief Conservator's sanction.

Note 3 :- In the Public Works Department in the case of emergent works like the closure of breaches in the flood banks, which have to be undertaken immediately, the report to be sent to the audit officer with reference to the above article, should be prepared in the form indicated below.

Nature of emergency	*Date of occurrence*	*Details of damage & works proposed to be carried out.*	*Approximate cost involved to carry out repairs.*	*Date of which work is commenced.*	*Remarks*

Starting a work in an emergency

ARTICLE 170. It is occasionally necessary for a government servant to start a work immediately on the occurrence of some sudden, unforeseen emergency, e.g., the breaching of the bund of an irrigation work, without waiting for an estimate to be sanctioned and funds provided. A Government servant who does this should report the facts at once to his immediate superior and to the Accountant-General. If any such work is entrusted to a contractor and it is impossible to enter into a formal agreement with him before hand the Government servant on the spot who arranges for the work to be started should so decide. When the emergency is such that even a piecework agreement cannot be completed before starting the work, the Government servant on the spot and the contractor should at least both sign a written order for the work. If writing materials are not available at the time and the work has to be started without a written order, the written order should be prepared anti signed by the government servant and the contractor as soon as writing materials can be obtained. The Government servant should then prepare a proper estimate without any avoidable delay and submit it as early as possible to the competent authority for sanction. A formal written agreement in the proper form (or a written understanding specifying prices and rates, if that is sufficient with reference to Article 167) should than be concluded with the contractor as expeditiously as possible.

Note : An Excise Officer who starts a work in an emergency without waiting fir an estimate to be sanctioned and funds provided should report the facts at once to the Board of Revenue as well as to his immediate superior and the Accountant-General.

Muster roll for a work executed departmentally

ARTICLE 171. Except for the permanent and temporary employees whose pay is charged to the head "Establishment" and the members of the work charged establishment, all persons who are engaged departmentally for the execution of a work should be regarded as day labourers, and their wages should be drawn on muster roll. The muster roll is the initial record of labour employed each day on a work. The Government servant in immediate charge of the work should write it up daily.

ARTICLE 172. Muster rolls should be prepared and dealt with in accordance with the following rules:

(a) One more muster roll should be kept for each work but a muster roll should never be prepared in duplicate. One muster roll may be kept for labourers employed on several small works, if there is no objection to regarding the total unpaid wages as relating only to the largest work in the group.

(b) Entry in a muster roll should be made, if possible, in ink and otherwise in indelible pencil.

(c) Labourers may be paid more than once a month, and the period to be covered by each payment may be determined locally. Separate muster rolls should be prepared for each period of payment.

(d) The daily attendance or absence of each labourer and any fine inflicted on him should be recorded daily in Part I of the muster roll in such a way—

(1) to facilitate the correct calculation of his net wages for the period of payment,

(2) to render it difficult to tamper with or to make unauthorized, additions to, or alterations, in entries once made; and

(3) to facilitate the correct classification of the cost of Labour by work and sub-heads of works, where necessary.

Note :—Superior officers should check the attendance of labourers as often as possible.

(e) After a muster roll has been passed by the Government servant who is authorised to draw the bill for the works expenditure, payment should be made as soon as possible. Each payment should be made or witnessed by the Government servant of highest standing available. He should certify to the payments individually or by groups and also record at the foot of the muster roll, both in words and in figures, the total amount paid on each date. The details of unpaid items, if any, should he recorded in Part II the Register of Arrears, before the Government servant who makes the payments completes the memorandum at the foot of the muster roll.

(f) Unpaid items should be carried forward continuously from muster roll to muster roll until they are paid and the payments should be recorded and certified in Part 11 (the Register of Arrears) in the same way as payments of current items.

(g) All wages not claimed within three months should, as a rule, be forfeited.

Note (1) :- In the Forest Department, wages remaining unpaid for three months should he reported to the District Forest Officer who will decide in each case whether the liability should continue to he borne in the amount of work concerned.

Note (2) :- For the procedure to be followed in the Public Works Department, See the Local Ruling under Article 121 in the Andhra Pradesh Account Code, Vol. III.

(h) The Progress of the work done by the labourers should be recorded in Part III of the muster roll, if the work can be measured. If it cannot be measured, a remark should be recorded to that effect.

Note : It is not necessary to reproduce that detailed measurements in full, Part III in and Pan Ill need not be written up at all when progress is reported once a month or often or in any oilier suitable form and the separate reports are considered sufficient.

(i) The Government servant who is responsible for the payments need not submit the paid muster rolls to any higher authority, unless he is specially instructed to do so.

Labour engaged departmentally through a contractor

ARTICLE 173. When work is executed by the departmental method (see Article 163), it is objectionable in principle to engage and pay the necessary daily labour through a contractor instead of on a muster roll under the ordinary procedure. In a great emergency it may sometimes be impossible to obtain the necessary labour in time otherwise then through a contractor. If it is possible, in such a case, to determine the quantity or

work done after its completion or at intervals during its progress, the contractor should be paid at suitable rates for the work actually done. If this is not practicable the contractor may be paid according to the number of labourers employed each day and his own profit or commission should either be included in the rates allowed or paid separately in a lumpsum or at a percentage rate. With a view to avoiding disputes with the contractor in such case he should be requested to sign the daily reports in token that he accepts them as contract. The muster roll and the measurement book should not be used when the contractor is paid according to the number of labourers employed each day.

Note :—In cases where the contractor is paid only a definite percentage of the specific rates of wages paid to each cooly supplied by him, the labourers may be paid direct by Government at specified rates, the transaction being accounted in a Nominal Muster Roll that may be maintained by the Public Works Department at the discretion of the Executive Engineer, after providing for such a procedure in the agreement with the contractor.

Measurement Book

ARTICLE 174. (a) All work done otherwise than by daily labour and all supplies relating to a work should be paid for on the basis of measurements recorded in a measurement book. Common Form 298. The measurement book is the original record of actual measurement or count. The descriptions in a measurement book should be lucid, so that the items described may be easily identified and checked. A measurement book is a very important record and must be kept with great care, since it may have to be produced as evidence in a court of law.

Note :- In the Forest Department, the measurement book is to be maintained for the works under the budget head "Communications and Buildings" in all cases where the amount expended exceeds Rs. 50, the sanctioning authority will, however, be permitted to order the maintenance of a measurement book in other cases while communicating its sanction to the executive subordinate concerned.

In the jail Department, the maintenance of measurement books and data sheets is dispensed with in respect of minor works costing not more than Rs. 100. For periodical repair works, Standard measurement books under Article 124 of Account Code, Volume III should, however be maintained.

[Memo. No. 25162, Accts./55-l, Fin., Dt. 27-5-19551

(b) Whenever a measurement book changes hands, even if it is only sent from one officer to another within the same building, some responsible person of a grade not below that of clerk should acknowledge receipt of it in writing.

ARTICLE 175. Government servants should strictly observe the following general instructions in regard to measurement books

(1) All measurements should be taken down neatly in a measurement book issued for the purpose and nowhere else. No one may record any measurement in a measurement book except a Government servant who is empowered to make payment for the work done or a duly authorised executive subordinate in immediate charge of the work who has been supplied with a measurement book;

(2) the lines under columns (1) to (4) on each page, beginning with the top line, should invariably be filled up at the work. No line should be left blank. Any lines that

Note :—For Provisions relating to EPC Works see page 314-A of this book.

are not required on any page should be carefully scored through so that no additional entry can be made afterwards.

(3) Each set of measurements should begin with entries showing :—

(i) in the case of work done—

(a) full name of work as given in the estimate,

(b) situation of work,

(c) name of contractor,

(d) number and date of his agreement, if any,

(e) date of commencement of work (i.e., date on which site was handed over).

(f) date of actual completion of work, and

(g) date of measurement ; or

(ii) in the case of materials supplied

(a) name of supplier,

(b) number and date of his agreement, if any, or of the order,

(c) purpose of supply,

(d) date of written order to begin supplies,

(e) date of actual completion of supplies, and

(f) date of measurement.

Each set of measurements should end with the dated signature and designation of the Government servant who takes the measurements. A suitable abstract should then be prepared which should show, in the case of measurements for work done, the total quantity of each distinct item of work relating to each sanctioned sub-head.

(4) Since all payments of work or supplies are based on the quantities recorded in the measurement book, the Government servant who takes the measurements must take all possible care to record the quantities clearly and accurately. He will also be held responsible for the correctness of the entries in the column "Contents or area" in respect of the measurement recorded by him. If the measurements are taken in connection with running contract account on which work has been previously measured, he will also be held responsible for recording a reference to the last set of measurements on a running account, or the first and final measurement, this fact should be suitably noted against the entries in the measurement book, and in the latter case the actual date of completion should be noted in the prescribed place. The signature of the contractor or his agent should be obtained in the measurement book after each set of measurements below the statement " I accept the measurements". If the contractor or his agent is illiterate, his thumb mark should be attested by independent witness.

(5) Entries should be recorded continuously in the measurement book. No page should be left blank or torn out. If a page is left blank inadvertently it should be cancelled

by diagonal lines as soon as this is noticed and the cancellation should be attested by the dated initials of the Government servant concerned.

(6) No erasure is permitted. If a mistake is made, the Government servant who is responsible should correct it and attest the correction by his dated initials. When any measurements are cancelled, the cancellation must be attested by a reference to his orders installed by the Government servant who took the measurements. In either case the reason for the cancellation should always be recorded.

(7) Entries should be made, if possible, in ink and otherwise in indelible pencil. Pencil entries should never be inked over. Every entry in the "Contents or area" column should be made in ink.

(8) Each measurement book should contain an index and the Government servant in charge of it should keep the index upto date.

(9) At the time of payment, the Government servant who authorizes payment should draw a diagonal red ink line across every page containing the detailed measurements relating to the work or supplies paid for and should record reference to the number and date of the voucher or sub-voucher on the abstract of measurements.

(10) The measurement book should be produced for inspection on request by the Accountant-General or a duly authorised member of his staff.

(11) The Joint Director of Industries and Commerce in the case of the Industries Department, the District Collectors in the case of the Revenue Department and the Officer specified for this purpose in the concerned department manuals are competent to deal with losses of measurement books. All losses of measurement books should at once be reported to them so that the losses may be written off and necessary disciplinary action taken against those responsible for the loss.

Check-measurements of works

ARTICLE 176. (a) When a departmental rule or order requires that a work be check-measured before payment, the contractor should not be paid for work done until it has been check-measured by the prescribed authority. Superior officers also should make a point of checking the detailed measurements of works in course of their tours.

(b) Check-measurement is intended to detect errors and prevent fraudulent entries. It should therefore be done with discretion and method. The items which appear most likely to be incorrect and most easily susceptible of fraud and those which would seriously affect the total of the bill, if inaccurate, should be selected for check-measurement.

(c) When measurements are taken jointly by more than one Government servant. the senior most of them should record and sign the measurements.

Aid to contractors

ARTICLE 177. No advance should be paid to a contractor except with the special sanction of the Government or of a competent authority to whom they have delegated power to sanction such advances. Government servants should make every endeavor to maintain a system under which payment is made only for work actually done.

Note :—For Provisions relating to EPC Works see page 314-A.

When, in exceptional circumstances, a Government servant considers it essential to give a contractor an advance, he should apply to the competent authority for sanction. Whenever any such advance is sanctioned, all the Government servants concerned should take the necessary precautions to secure the Government against loss and to prevent the system from becoming general or continuing longer than is necessary.

ARTICLE 178. Government funds, may be spent on behalf of a contractor in accordance with the terms of his agreement and subsequently recovered from him when it is necessary to engage labourers for contractors or incur other liabilities on his behalf in order to complete work which he has neglected or failed to complete with reference to terms of his agreement. Government materials are also supplied to a contractor in certain circumstances, subject to full recovery of the cost from him. Special care should be taken in connection with all recoverable charges to see that the contractor or other person on whose behalf the charges have been incurred is not allowed the benefit of any concession to which he would not be entitled if he had himself incurred the charges.

Liability of contractors

ARTICLE 179. When a contractor has entered into an agreement to execute a work but subsequently, for any cause whatever, anticipates that the contract will result in a net loss to him, this should not be accepted as a reason for not compelling him to complete the work. A contractor should look after his own interests properly when entering into an agreement, and has no claim to any leniency in enforcing a contract when it turns out to be less favourable to him than he originally anticipated.

Lending Government tools to piece-workers in the Scheduled Areas

ARTICLE 180. The Government servant in charge of a work may lend Government tools, as a special case, free or hire charges or a deposit to piece-workers in the Scheduled Areas for use in executing Government works in those areas. He will be held responsible for any loss of tools so lent in so far as it exceeds the amount recovered from the piece-worker. If any tools lent are not returned, the Government servant in charge of the work should recover their full cost with hire charges, as prescribed in the Public Works Department Code, from piece-worker. From the payments made to a piece-worker from time to time for the work done by him, a percentage deduction should be made in accordance with the agreement. This deduction should be made in accordance with the agreement. This deduction should be sufficient to cover the value of any tools lent to him and not returned.

Completion report

ARTICLE 181. When a work has been duly completed. the Government servant who pays for it should have a completion report prepared and forwarded it to the Accountant-General or other prescribed authority in accordance with the rules applicable to his department. The report should be prepared in the form specially prescribed for the department concerned or in Common Form 296. The Revenue Department uses Special Form 7 (Revenue Form XXIX-35) for completion reports; other departments also may, if they wish, use this form, with the concurrence of the Accountant-General, in respect of works executed by them. Every completion report should show the name of the work, the number and date of the order sanctioning it, the amount of expenditure sanctioned and the actual expenditure incurred. If the actual expenditure exceeds the amount of the

sanctioned estimate, the completion report should be sent to the prescribed authority through the authority which sanctioned the estimate, The reasons for the excess expenditure should be stated in the completion report, and the sanction of the authority competent to sanction the total expenditure should be obtained and recorded.

Note : —The above rule does not apply to the Public Works Department and the Electricity Department. Government servants of those departments should follow rules contained in the departmental Code or manual as regards reporting the completion of works.

Disposal of surplus materials

ARTICLE 182. As soon as work has been completed, or as soon as it becomes clear that no more materials will be required for use in executing it, the Government servant in charge of the work should arrange to dispose of all surplus materials belonging to the Government either by transfer to other works in progress or by sale.

Protection of religious edifices.

ARTICLE 183. No temple, mosque, church, chapel, tomb or other building devoted to religious use should on any account be destroyed, injured or occupied in connection with the execution of any work, unless it is done under a special order of the Government or with the full and free consent of the persons interested in the religious edifice and the concurrence of the principal civil authority on the spot.

D.—RULES APPLICABLE TO PARTICULAR DEPARTMENTS

1. Works allotted to the Public Works Department. Requisitions of works

ARTICLE 184.(a) An Application for the construction of a new building or for an addition or alteration to an existing building should be made by the chief local officer of the department concerned, in consultation with the Executive Engineer. The Executive Engineer should give due weight to the other officer's opinion but should oppose any applications for a work which, in his opinion, is not really necessary. Whenever he is unable to recommend the execution of a work, he should explain his objections to the other officer, and, if he fails to convince him, should refer the matter to the Superintending Engineer.

(b) The chief local officer of any department may call on the Executive Engineer to report on a proposal for an addition or alteration to a building in his use and to state the probable cost; only a superior officer of the Public Works Department may call on the Executive Engineer to prepare detailed plans and estimates for technical sanction. In the case of Government House works, however, the Memo.No. 64583/Accts./63-4, dated 10-4-1964, Secretary to the Governor may call on the Executive Engineer to prepare detailed plans and estimates for minor works which are considered necessary, and the question whether funds are available need not be examined at that stage.

(c) As far as possible no proposal should be made for an addition to or alteration in the work to be executed when a work is already in progress, since such proposals usually cause delay. Before agreeing to any alteration which a department may ask for during the progress of a work, the Executive Engineer should satisfy himself that it is necessary and will not cause any serious delay. He should refuse to consider a proposed alteration if in his opinion, it is not necessary, but he should forward a brief, clear

statement of his reasons to the Superintending Engineer and send a copy to the Government servant who asked for the alteration.

(d) When a Government servant of another department desires that the Public Works Department should execute a petty original work costing Rs. 1,000/- or less for his department, he should send a requisition to the Executive Engineer in Common Form 145. The Executive Engineer should record on requisition what work he considers necessary. prepare an estimate of the probable cost and sanction it. After the Government servant who sent the requisition has accepted the estimate, the Public Works Department will take the necessary action in regard to providing funds and sanctioning the execution of the work.

If the work is estimated to cost more than Rs. 1,000/- both administrative approval and technical sanction should be obtained in the manner described in Article 185, before the work is started.

(e) When a Government servant of another department finds it necessary to requisition the services of the Public Works Department for carrying out repairs pertaining to his department, he should send the requisition in Common Form 145. If the Executive Engineer is satisfied that the work is necessary and funds are available from the budget provision he may get it carried out at once without having a detailed estimate pre- pared, provided that cost is not likely to exceed Rs. 1,000. If the budget provision under the subhead of appropriation concerned is insufficient to meet the outlay, he should refer the matter to the Superintending Engineer. When the approximate estimate exceeds Rs. 1,000 a detailed estimate should be prepared and submitted to the competent authority for technical sanction.

Administrative approval and technical sanction

***ARTICLE 185.**(a) Except to the extent that the power to accord administrative approval has been delegated to subordinate authorities, as shown in Appendix 12 every original work (including a mixed works of the kind described in Article 147) which is allotted to the Public Works Department requires the administrative approval is required for a work which comprises only ordinary or special repairs.

(b) All proposals for the construction of compound walls, reconstruction of collapsed compound walls, improvements to existing ones as well as proposal for the Provision of iron wire fencing require the approval of the Government even if the expenditure thereon could be met from the “Minor Works” grant. But their approval is not necessary in the case of part-reconstruction of a compound wall which may be done under “Repairs”.

Note : —The provision of the above clause shall be applied to the proposals for provisions of wire fence or compound walls around sub-stations of the Government Electricity Department.

(MemoNo. 15081/Exp-B/55-2. Fin. Dt. 2-4-1955)

(c) Detailed plans and estimates should be prepared and submitted to the Government or other competent authority for technical sanction in respect of every work allotted to the Public Works Department unless it is a petty work costing Rs. 1,000 or less, or comprises only ordinary repair for which a lumpsum provision not exceeding Rs. 1,000 is made annually. The extent of the powers delegated to subordinate authorities to accord technical sanction is shown in Appendix 12.

Note :—For Provisions relating to EPC Works see page 314-A.

(d) The detailed plans and estimates for a work should be prepared before administrative approval is sought when the estimated cost of the work is less than Rs. 5,000 but only after administrative approval has been accorded when the estimated cost of the work is Rs. 5,000 or more Sketch plans and approximate estimates should be prepared in the first instance when the estimated cost of a work is Rs. 5,000 or more, and should be submitted to the authority competent to accord administrative approval along with a report on the necessity for the work. On receipt of administrative approval to works costing below Rs. 50,000 the Public Works Department should prepared a detailed estimates and plans and after the professional authorities are satisfied that the proposals are structurally sound, the countersignature of the head of the department or of the local head of the department who applied for the execution of the work should be obtained to the plans and estimates in token of approval, Technical sanction should then be accorded.

In the case of the works costing Rs. 50,000 and above, the procedure indicated below should be observed. As soon as possible after administrative approval is obtained to any such building scheme, detailed plans and estimate should be prepared with lumpsum provision for electrical and sanitary fittings. When the detailed plans are ready in a rough shape, the Consulting Architect to Government should consult the head of the department who should in his turn, obtain the advice of and circulate plans to, experienced officer of his department. The head of the department should also consider specially such points a layout and orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of arrangement of the building. The Consulting Architect to Government should ascertain the exact requirement from the head of the department and incorporate them in the building plans which are then to be countersigned. Such approved plans countersigned by the head of the department should not be altered subsequently without the sanction of the Government. As soon as the plans have been countersigned, the Executive Engineer should immediately proceed to obtain technical sanction communicating at the same time copies of the certified plans to the Electrical Engineer (General) and in cases in which the Sanitary engineer has to be consulted, to the Sanitary Engineer also for further guidance in the preparation of detailed plans and estimates for electrical and sanitary installations.

If, in the preparation of detailed estimates it is found that the cost will exceed the estimate administratively approved by more than 10 percent revised administrative approval must be obtained before technical sanction can be accorded.

Note :—In regard to any work (costing Rs. 50,000 or more) of construction, reconstruction, extension or improvement of a medical building, the special rules contained in Appendix 13 should be followed.

Repairs to Buildings

ARTICLE 186.(a) Except when a competent Public Works Officer has authorised an annual lump-sum provision not exceeding Rs. 1,000 for the ordinary repairs to a building, a separate estimate should be prepared annually for all the anticipated ordinary repairs required for each building during the financial year.

(b) Except in the case of a non-residential building for which an annual lump-sum provision has been duly authorized for the purpose, the annual expenditure on

ordinary repairs to a building of any kind, excluding municipal and other takes, should be limited to a maximum of I per cent of the capital cost of building. This limit applies also to a building occupied partly by a district board office along with one or more Government offices, unless any other limit has been specially sanctioned. hi applying the above limit of 1 per cent to residential buildings, the capital cost of all residences in each Superintending Engineer's Circle should be taken into account and within the total amount so arrived at, it will be permissible to incur a larger expenditure than 1 percent on old buildings with low capital cost and a maximum of 11/2 per cent on any individual buildings. The limit of 1 percent is relaxed in the case of attached buildings in the scheduled areas, provided that the annual expenditure on repairs to each of the buildings does not exceed the average of the past five years.

When a lump-sum provision has been authorized for the execution of ordinary repairs, expenditure may be incurred in each year within the limit of the authorized amount without preparing any detailed estimate.

If, in any financial year, it is considered necessary to exceed the 1 per cent limit for a particular building in exceptional circumstances, an application should be made for the sanction of the Superintending Engineer, stating fully the reasons for the request. He should not accord sanction except for special reasons, which he should record.

If, in any financial year, the estimated cost of ordinary repairs to a building is more than Rs. 1,000 or the authorised lump-sum, detailed estimate should be prepared in accordance with the ordinary rules and submitted for sanction by the competent authority.

(c) No limit is ordinarily fixed for expenditure on special repairs with reference to the capital cost of a building, since such repairs are not required annually or at regular intervals. Every estimate for special repairs should be carefully scrutinized by the competent authority to which it is submitted for sanction and should not be sanctioned unless it is clear that the proposed special repairs are really necessary.

Note 1 :—For the purpose of this Article, the capital cost of a building excludes the cost of sites and lands appurtenant thereto and also the cost of electric installations but includes the cost of sanitary and water-supply installations.

Note 2 :—In the Electricity Department, no separate estimate is necessary for annual repairs to buildings forming part of system, since the general maintenance estimate for the system will include provision for such annual repairs. The provision for annual repairs to any such building should, however, be limited to I per cent of its capital cost. The limit of I per cent should be applied to the capital cost of all residential buildings in each system and it is permissible to incur in respect of an individual building expenditure in excess of 1 percent, provided that the total expenditure on all the buildings in the system does not exceed the limit of I per cent.

Note 3 :—The expenditure on repairs to Government House works is governed by the provisions of the Government of India (Governor's Allowances and Privileges) Order, 1950, and the orders issued under it.

ARTICLE 186-A. The Executive Engineer and the Electrical Engineer General) may incur expenditure on the maintenance of electric installations in Government buildings up to a limit of 3 ½ per cent of the capital cost of the installations without reference to higher authorities. In special cases in which expenditure in excess of the above limit has to be incurred, the sanction of the higher authority, namely, the Super-

intending Engineer or the Chief Engineer as the case may be, should be obtained to the excess expenditure.

In the case of residential buildings the provisions for repairs to electric installations may be included in the lump-sum provision to be fixed under Article 186 (a), this particular item of expenditure being exhibited in the expenditure schedules separately as in the case of 'Rates and Taxes' for purposes of accounts.

In the case of the installations in non-residential buildings, a consolidated estimate for all the electric installations in each sub-division should be prepared and sanctioned.

A separate working estimate should be sanctioned to cover the expenditure incurred on account of the cost of the establishment employed to look after the installations in both residential and non-residential buildings including special plant and machinery therein and the expenditure distributed annually to the estimates of the several buildings concerned for purposes of capital and revenue accounts.

Note :—The above instructions do not apply to the Government House and connected buildings which are covered by the provisions of the Government of India (Governor's Allowances and Privileges) Order of 1950 and the orders issued under it.

Starting a Work

ARTICLE 187.(a) As a rule, no work allotted to the Public Works Department should be started until both administrative approval and technical sanction when required under Article 185 have been accorded for the whole work. In the special circumstances mentioned below, technical sanction may be given in the first place for a component part or parts of a work which has been administratively approved, and work then be started on the part or parts so sanctioned.

(b) When it is desirable for special and exceptional reasons to start work which has been administratively approved before the detailed estimates for the whole work are ready for sanction the authority competent to sanction the detailed estimates for the work as a whole may accord sanction to detailed estimates for component parts of the projects, subject to the following conditions

(1) There must be a fully prepared detailed estimate for each such component part, and the administrative approval of the projects as a whole must include specific approval of a definite amount of expenditure on that component part.

(2) The amount of the detailed estimate for each such component part must not exceed the corresponding amount covered by the administrative approval by more than 10 per cent.

(3) The sanctioning authority must be satisfied, before according sanction, that the amount of expenditure on the whole project for which technical sanction will be required is not likely to exceed the amount of expenditure administratively approved, and that the component part or parts of the work in question can be begun without affecting, or being affected by, any other part of the work, financially or otherwise.

(4) Detailed estimates for parts of a single building should not be sanctioned separately under this provision, unless the preliminary estimates administratively approved have been similarly prepared.

(c) When according technical sanction for a component part or parts of a work under the provisions of clause (b), the sanctioning authority should communicate it to the Accountant-General and also intimate to him the amount of expenditure administratively approved for the whole project.

ARTICLE 188. To prevent delay in starting work on a work for which full detailed estimates have been prepared and submitted for technical sanction, when minor amendments are needed in the design or the estimates, the sanctioning authority should either

(1) amend the design or the estimates in his own office and sanction the estimates as a whole; or

(2) sanction under Article 187(b) those parts of the detailed estimates which he accepts, if the conditions stated there are satisfied, and call for amended detailed estimates for the other parts of the work.

ARTICLE 189.(a) Before the Public Works Department starts any building works including any alterations, additions or repairs to a building, the Public Works Officer-in- charge of the work should inform the chief local officer of the department concerned.

(b) Except for specially urgent works, e.g., repairing a breach, no Government servant should start any work on land which has not been properly handed over by a Government servant duly authorized to do so.

Methods of executing Works

***ARTICLE 190.** The piece-work contract method (see Article (63) should ordinarily be used only for works (including improvements and repairs) costing not more than Rs. 2,500 it may also be used for a work of improvements and/or repairs costing over Rs, 2,500, when that is considered desirable, but the reasons for doing so should be recorded. In the scheduled areas or any other tract where satisfactory contractors under the lump- sum contract method are not available, the piece-work contract method may be adopted even for original works costing over Rs. 2,500 each.

The necessary details in regard to the lump-sum contract method are setforth clearly in the Preliminary Specification of the Detailed Standard Specifications, the standardized forms of articles of agreement, tender notice and tender mentioned in those specifications, and the prescribed intermediate and final bill forms.

Supply of materials for Works

ARTICLE 191. When a work is to be executed under a piece-work or lump- sum contract the Government servant who will sign the contract should decide whether or not the department should supply any imported stores or other materials which are required for the work. If it is decided that the department should supply any materials to the contractor for use in the work a description of every such material and the rate and place at which it will be supplied should be specified in the notice calling for tenders and the schedule forming part of the agreement. If contractors are allowed to supply any imported articles themselves, descriptions of such articles should be clearly defined by governing specifications. When the “British Standard Specifications” standards are not applicable, suitable standard should be fixed in some other way, e.g., by specifying the

catalogue number of the product of a reputable firm. When test certificates are required, full particulars should be given in the tender notice and the agreement, and it should also be clearly stated in them that the contractor will have to bear the cost of furnishing the certificates.

No sales tax need be levied on occasional sales of materials by departments of Government to a contractor in pursuance of the terms in notice calling for tenders and actually used on the works under the provisions contained in this Article. However, sale tax should be levied on the regular sales to a contractor by the department of the products produced or manufactured by them such as sales by the Forest Department, Agriculture Department, etc.

Invitation to Tender

***ARTICLE 192.** Before a work is given on contract, the Government servant who is competent to enter in contract on behalf of the Government should have the necessary "contract documents" prepared. He should invariably invite tenders when the amount involved in the contract is Rs. 2,500 or more unless a competent authority has given special permission to dispense with tenders. When the amount involved is less than Rs. 2,500 the authority competent to sanction the work has discretion to decide whether or not tender should be invited, as seems desirable in each case. A work must not be split up into parts or some of which cost less than Rs. 2,500, with a view to giving contracts without calling for tenders for parts costing less than Rs. 2,500 each. When tenders are called for, sealed tenders should invariably be invited as publicly as possible, e.g., by advertisement in the Andhra Pradesh Gazette and the local newspapers and by posting a notice in English and the Indian languages used in the neighbourhood in public places, and intending tenderers should be given free access to copies of the contract documents. The notice should always state—

(i) When and where the contract documents can be seen and the blank forms of tender obtained, and the charge for a set of plans or other tender documents

(ii) When and where the tenders are to be submitted and are to be opened (if the contract is a large one, the latest date or the submission of tender should be atleast a month after the date when publicity is first given to the invitation to tender)

(iii) The amount of earnest money that should be sent with the tender and the amount and nature of the security deposit to be made by the successful tenderer (the amount of earnest money for either a piece-work contract or a lump-sum contract, and the additional security required from the successful tenderer for a lump-sum contract should each be 2 1/2 percent of the sanctioned estimate figure when the contract is for the whole of a work or 2 1/2 per cent of the estimated amount of the contract when it is only for part of the work included in the estimate) and

(iv) Who or what authority has power to decide as to the acceptance of a tender.

Power should always be reserved to reject any, or all, or the tenders received without the assignment of any reason, and this should be expressly stated in every invitation to tender. No tender should be accepted from any person directly or indirectly connected with Government service. The tenders should be opened in the presence of any of the tenderers or their authorized agents who are present at the notified time and place.

The Government servant who opens the tenders should initial every correction in each tender which has been initialled by the tenderer, if there is any correction in a tender itself when it is opened. He should keep a personal note of the total number of tenders opened by him and check it with the number shown in the comparative statement of tenders.

After the receipt of the comparative statement and before the selection of a tenderer, the officer concerned should examine all the tenders and satisfy himself that no corrections which were not in the tenders at the time he received them have been made in any of them.

Note 1 :—The rule that tenders should be invited when the amount involved in a contract is not less than Rs. 2,500 applies to —

(i) Contracts for the execution of works including supply of materials for such works by the contractors themselves, but not contracts involving only the supply of materials (other than road quarry materials) or tools and plant: and

(ii) Contracts for the supply of road quarry materials.

Note 2 : —Notice calling for tenders should invariably be published in prominent local newspapers in respect of all works costing over Rs. 1,00.000.

Note 3 : —In the case of road work in the scheduled areas, the Executive Engineer may, if he thinks it desirable to do so, refrain from calling for tenders even when the amount involved exceeds Rs. 2,500 but if he does not call for tenders for such a work, he should record his reasons.

Acceptance of tenders

***ARTICLE 193.** As a rule, no tender for the execution of a work should be received unless the tenderer presents along with it a challan showing that he has paid into the treasury or the bank the earnest money notified as necessary in the tender notice. The Government servant who has to select tender for acceptance should take into consideration the financial status of each tenderer, his capability, the security which he offers and his record in regard to the execution of other works. When other conditions are equal, he should accept the lowest tender. If he accepts a tender other than the lowest, he should keep a confidential record of his reasons for doing so and should produce this record for perusal by the Accountant- General or a duly authorized member of his staff, if requested to do so. Departmental inspecting officers should also examine every case of acceptance of a tender other than the lowest, and report to the higher authorities any such case for which, in the opinion of the inspecting officer, there, was no sufficient justification.

The acceptance or rejection of a tender is a matter within the discretion of the Government servant to whom the duty is entrusted, and no tenderer should be told the reasons for rejecting his tender. When it is considered desirable to do so, a superior authority or the Accountant- General or a duly authorized member of his staff will call on the Government servant who dealt with the tenders to justify the manner in which he exercised his discretion and may require him to state his reasons for rejecting any particular tender.

When tenders have been invited for a work in accordance with Article 192 and there is no response or all the tenders received are rejected as being unsatisfactory and it is considered that a call for further tenders would be fruitless or is undesirable, the

Government servant who is competent to accept a tender for the work may select a contractor and allot the work to him after obtaining the sanction of his immediately superior authority.

Exception :—In the case of the Police Department, the intending tenderer from outside the State can remit the earnest money to the Assistant Inspector-General of Police, Hyderabad, or the Commissioner of Police, Hyderabad, as the case may be, who will remit the amount forthwith to the credit of State Revenue Deposits.

ARTICLE 194. A Government servant who has been authorized to enter into contracts may, after an estimate has been duly sanctioned, enter into separate contacts with different contractors for the execution of different parts of the same work, even though the total estimated cost of the work exceeds the amount up to which he has been authorised to accept tenders, provided that there is no special orders to the contrary and that the amount of each contract is within the limit of his power to accept tenders. He should not enter into a second contract with a contractor with the same work, if the total amount involved in the two contracts exceeds the limit up to which he has been authorized to accept tenders. For this purpose sub-works in an irrigation maintenance scheme estimate may be treated as separate works, provided they are not connected with each other.

Agreements with contractors

***ARTICLE 195.**(a) Rates in excess of those stated in an agreement must on no account be paid, since the payment of rates not due under the contract would nullify it.

(b) When a piece-work contractor refuses to execute any work at the rates stated in his piece-work agreement, the Government servant incharge of the work should terminate the agreement and have the work already done measured up and paid for at the rates included in the sanctioned agreement. He should also forfeit the contractor's security accord ing to the terms of the agreement, unless a competent authority orders that the forfeiture be waived. He should not enter into any contract for the execution of the remaining work at higher rates, unless he has publicly invited tenders and obtained the most favourable rates, that are available.

Note : —In the case of works executed by the Public Works Department if it is necessary, in any case, to give out the balance of work at higher rates to another contractor without calling for open tenders whether on account of urgency or any other reasons, the previous approval of the Superintending Engineer should be obtained where the original cancelled agreement was accepted by the Executive Engineer and of the Chief Engineer, if it was accepted by the Superintending Engineer.

(c) As a general rule, no rate stated in an accepted agreement should be revised whilst the agreement is in force. When the Government servant in-charge of a work considers it desirable for good and sufficient reasons, to revise a rate stated in a current agreement, he should apply for the sanction of the authority next above that which accepted the original agreement. If the revision is sanctioned, he should place on record with the agreement the reasons for the revision and its effect in the total amount of work to be done under each item concerned and under the agreement as a whole. Whenever a revised rate is sanctioned in connection with an agreement, it will take effect only from the date of according sanction unless the sanctioning authority specifically orders that it should be given retrospective effect.

(d) In every case falling under clauses (b) or (c) above, the Government servant concerned must strictly comply with all the rules applicable to the revision of the estimate.

(e) Any correction made in an agreement should be attested with dated initials by both the Government servant who accepted the original agreement and the contractor, in order to indicate acceptance of the altered rate and also with a view to preventing any tampering with agreements after approval.

(f) A Government servant in-charge of a work should not order any extra item of work not coveted by the original agreement to be done, unless a competent authority has sanctioned it. If it has been duly sanctioned, he should see that the rate is fixed in accordance with conditions printed in the form of piece-work agreement or Clause 63 of the preliminary specification of the Detailed Standard Specifications.

Note :—The concessions shown to contractors in the Public Works Department under clauses (b) and (c) above will be extended also to contractors in the Revenue Department subject to the conditions specified in clauses (d) and (e) above in Article 127 below :

Alteration in design during construction

ARTICLE 196. If any important structural alteration is found to be desirable whilst a work is being constructed, the proposal to make it should be submitted for fresh administrative approval by the authority which gave the original administrative approval, even when it is not likely to cause any increased outlay. Revised detailed plans and estimates should be submitted for technical sanction, if the alteration involved any substantial change in the cost of the work.

Revised estimates

ARTICLE 197. A revised estimate should be submitted when the sanctioned estimate is likely to be exceeded by more than 5 per cent for any cause whatever or when material developments or deviations have necessitated revised administrative approval. A report should be sent with it showing the progress made up-to-date and explaining fully why the revision is necessary. The revised estimate need not contain details of the items which are not altered, but merely a note stating that they are not altered; a comparative statement should be furnished for the items that are altered. The sanctioned estimate should always be sent with the revised estimate. If, however, the likelihood of an excess of actual expenditure over the sanctioned estimate of more than 5 per cent becomes known only at such an advanced stage in the construction of a work that it would be useless to submit a revised estimate, the facts should be explained in completion report.

Lapse of sanction to estimates

ARTICLE 198.(a) The approval or sanction to an estimate for a work other than ordinary annual repair will, unless the work has been started, cease to be in force, five years after the date when it was accorded.

(b) The sanction to an estimate for ordinary annual repairs to a road or buildings lapses on the last day of the financial year. Special working years ending on the dates shown below have, however, been prescribed for irrigation works so that the estimates may be prepared in the slack season and the end of the financial year may not interfere

with the working season. Estimates for ordinary annual repairs to irrigation works will lapse accordingly on the dates shown below

Circle	Division	Date
Dowlaishwaram	Visakhapatnam and Godavari	31st January
-	All divisions	30th November
Vijayawada	-	31st March

Note 1 :—The annual maintenance estimates for River Conservancy works in connection with the Krishna river will be closed on the 31st January, those of the Krishna Anicut and the floating plant of the Kirshna Delta System on the 31st December and those of floating plant of the Godavari Delta System on the 31st March. The annual maintenance estimates for the portion of the Buckingham Canal in Nellore division will be closed on the 31st December.

Note 2 :—If any annual maintenance and repair work, the accounts of which have under this Article to be closed on the 31St March, is executed under the lump-sum contract system, as described in the Detailed Standard Specifications, and the date of completion according to the agreement entered into with the contractor is later than the 31st March the date of closing the estimate for the work shall be the date of payment of the final bill to the contractor after the completion of the work.

(e) If it would be inconvenient in any exceptional case to stop a work of ordinary annual repairs on the last day of the financial or working year, as the case may be, it may be completed, but the expenditure after that date should be treated as expenditure under a fresh estimate for ordinary annual repairs for the next year.

(d) An estimate for special repairs and a non-periodical estimate for repairs to an irrigation work remain current till the completion of the repair in the same manner as an estimate for an original work.

Handing over a work on completion

ARTICLE 199. As soon as the Public Works Department has completed a work executed on behalf of another department, the Executive Engineer should inform the chief local officer of the department in writing that the work has been duly completed, in accordance with the sanction granted for it. This formal notification will constitute the handing over of the work to the department for which it was executed. The Executive Engineer should also give reasonable notice before hand as to the date on which the notification is likely to be sent.

Disposal of surplus materials

ARTICLE 200. Materials-at-site of works in excess of requirement may be transferred to other works for which they are required or to stock provided they are serviceable and certain to be required. If the value of any materials so transferred at current market rate is less than their book value, they should be transferred at the current market rates and the loss should be debited to the work from which they are transferred. This rule does not apply to any surplus materials which were originally produced by a contractor on his own account or which were issued to a contractor and charged off to his account.

Electrical and Sanitary Works

ARTICLE 201.(a) Whenever a new building is contracted or an existing building is extended or improved in a place where there is a public supply of electricity available and it is contemplated to provide an electric installation in the building, the estimate should provide for it.

As soon as administrative approval to a building is obtained and the detailed building plans are approved, the Executive Engineer should communicate copy of the approved plans to the Electrical Engineer (General). The Electrical Engineer (General) should without delay and in consultation with the Head of the Department concerned prepare detailed estimates and plans for full electrical equipment required and obtain the counter-signature of the Head of the Department to plans and estimates. Electrical Engineer (General) should then obtain technical sanction of the higher authority if and where such technical sanction is necessary. A copy of the approved plans and estimates should then be sent to the Executive Engineer in-charge of the construction work.

Similarly, the Executive Engineer concerned will have detailed designs estimates prepared in consultation with the Head of the Department and also where necessary with Engineering Specialist firms, for all construction, connections and fittings in connection with water-supply, sanitation and drainage required. If, in any case, it is considered necessary to consult the Sanitary Engineer where his specialized knowledge is essential, the Sanitary Engineer will prepare detailed estimate and design for such items in consultation, where necessary with Engineering Specialist firms.

The detailed plans and estimates for sanitary and water supply installations are to be countersigned by the Head of the Department who will be at liberty to consult any officer of his department and who may also send a representative to the office of the Electrical Engineer (General) and to the officer of the Executive Engineer, respectively to scrutinize the plans during preparation.

After such detailed plans and estimates for the electrical and sanitary installations are obtained, the Executive Engineer should incorporate them in the detailed plan for the building work and obtain competent technical sanction. The actual construction work need not wait until this final sanction is ready. It should be started as soon as technical sanction to the building work is obtained.

As soon as the final plans and estimates incorporating details of electrical and sanitary installations are ready, copies thereof should be sent to the Electrical Engineer (General), who will in cases where tenders have to be called for, take necessary action in close consultation with the Executive Engineer as regards the time when he should call for tenders and start the electrical work. The Executive Engineer should similarly settle at an early date the time when work or sanitary installation should be commenced. Tenders for the building and sanitary and electrical installation should all be called for in proper order in a co-ordinated programme, which should be settled by the Executive Engineer at the commencement of execution of the work to ensure that the use of the building is not delayed on account of failure of the sanitary and electrical contractors to complete their works in time.

It is imperative that there should be close co-ordination between the work of the Government servants concerned so that at no time is any delay allowed to occur in the

preparation of plans and estimates, in obtaining technical sanction, in calling for tenders and in the actual execution of the works concerned. The Superintending Engineer of the Circle in which the building is situated will be responsible for seeing that the various works are carried out at the proper time and that unnecessary delay is avoided and he will be held personally responsible for seeing that the above instructions are carried Out.

(b) No authority subordinate to the Government is empowered to accord administrative approval for the first installations of electrical works in a building whether residential or non-residential. Certain authorities subordinate to the Government are empowered to accord administrative approval for additions, improvements and alterations to existing electrical installations as shown in Appendix 14 (see also Article 154).

ARTICLE 202. Electrical works to buildings such as internal wiring, etc., including maintenance and repairs, should ordinarily be executed by the lump-sum contract method (see Article 163), since departmental execution involves keeping large quantities of stores in stock and employing special establishments. Tenders should be invited for the purpose when the amount involved is Rs. 1000/- or more. The Electricity Department should execute electrical works departmentally only when no reliable firm tenders at a suitable rate.

This rule does not apply to repairs (including small extension) to electrical installations in Government buildings carried out departmentally by the Executive Engineer with reference to Article 154(b).

Works executed by Agricultural Officers as Public Works disbursers

ARTICLE 203. The head of an office in the Agricultural Department may carry out as a Public Works disburser, ordinary and special repairs to residential buildings or his department borne on the Public Works Register, subject to the conditions —

(1) That the services of the engineering staff of the Agricultural Department are secured when necessary; and

(2) That the following statements are sent to the Executive Engineer concerned:—

(a) Statements showing the actual expenditure incurred from time to time on special repairs which would increase the capital value of any such building so as to enable the Executive Engineer to adjust its rent correctly; and

(b) An annual statement, soon after the close of each financial year, of the amounts actually spent on ordinary and special repairs to each building in that year, so as to enable the Executive Engineer to prepare the capital and revenue accounts of residences correctly, keep a check on the amounts spent and see that the buildings are not left too long without repairs.

Works executed out of loans granted to local bodies, etc.

ARTICLE 204. When the Government grant a loan to a local or other body for the execution of a work, that body may, if it wishes, entrust the execution of the work to the Public Works Department. When the Public Works Department executes any such work, the disbursing officer should bring to account the expenditure on the work, as and when it occurs, as outlay against the sanctioned loan under the head “Loans and Advances by the State Government” and should also similarly adjust every month the centage

charges leviable in accordance with departmental rules. Before authorising any expenditure or commitment in connection with such a work, the competent authority in the Public Works Department should obtain a statement in writing from the Accountant-General that the amount required is available in the form of loan funds kept in a separate account for the purpose of meeting the proposed expenditure. The amount which the Accountant- General states to be available for expenditure on the work in the year should be communicated to the Executive Engineer and treated as the appropriation for the work; it should not be exceeded without a special order from the competent authority.

The Accountant-General will calculate and adjust periodically the interest payable to the Government on the loan (in accordance with the terms of the order sanctioning the loan), treating the amount of expenditure included by the spending authority in the accounts of each month as if the whole of that amount had been withdrawn from the treasury by borrower on the last day of that month.

II. Works allotted to the Forest Department Revised estimates

ARTICLE 205. Whenever it becomes clear that the actual expenditure on a work is likely to exceed the amount of the sanctioned estimate by more than 10 per cent, a revised estimate should be prepared at once and submitted to the authority which sanctioned the original estimate with a full report explaining why the revision is necessary. If, however, the likelihood of such an excess becomes known only at such an advanced stage in the construction of a work that it would be useless to submit a revised estimate, the facts should be explained in the completion report. The District Forest Officer should see that this rule is strictly observed in his district.

Payment for works done

ARTICLE 206. The payment of wages to daily labour engaged departmentally should not be deferred till measurements are taken.

Part-payments may be made in connection with lump-sum contract without recording detailed measurements, if a Forest Officer of a grade not lower than that of an Assistant Conservator certifies in each bill that by superficial and general measurement or by some other suitable method (which should be specified) he has satisfied himself that the value of the work done according to the contract agreement is not less than the part-payment covered by the bill together with any part-payments already made, and that, with the exception of authorized additions and alterations, the work has been done according to the prescribed specification. Range officers are not authorized to make such part-payments without recording detailed measurements. A record of detailed measurements and certificate of completion of the work according to the prescribed specification signed by a forest officer of a grade not lower than that of a District Forest Officer are required before a final payment is made for a work.

III. Works allotted to the Excise Department Proposals for execution of works

ARTICLE 207. A proposal for the execution of a work should be made in the form of a full report explaining the necessity for, and the precise object of the work, together with a proper detailed estimate consisting a specification, a detailed statement, measurements and quantities, and an abstract showing the total estimated cost of each item. The specification should contain a full description of the proposed work, the method

by which it is proposed to execute it and the materials proposed for use on it. A site plan should invariably be submitted along with the estimate for a new work, and it should be stated whether the proposed site is Government land or would have to be acquired on payment of compensation. When acquisition of a site on private land is proposed, the amount of compensation claimed by the owner and the amount considered reasonable by the Revenue department should be reported.

Consultation with Public Works Officers

ARTICLE 208. Excise Officer should consult the local Public Works Officers about any work which may involve engineering difficulties or in regard to which advice based on the professional knowledge and experience of a Public Works Officer is likely to prove valuable.

CHAPTER IX

MISCELLANEOUS EXPENDITURE

Authorities competent to sanction miscellaneous expenditure

ARTICLE 209. The powers which the Government have delegated to various authorities to sanction items of miscellaneous expenditure (defined in Article 6) are given in Appendix 15. Except when the expenditure is authorised by this code or some other authorized code or a manual or by some general or special order of the Government, no Government servant should incur any item of miscellaneous expenditure of any kind without the specific sanction of the Government or a competent authority to whom the Government have delegated the powers to sanction such expenditure (see Article 42).

Acquisition of land

ARTICLE 210. Appendix II to the Land Acquisition Manual contains the rules regarding the payment of compensation for land acquired for a public purpose under the Land Acquisition Act, 1894 (India Act I of 1894). The expenditure in connection with the acquisition of land for railway purposes is governed by the special rules issued by the Railway Board and embodied in the Land Acquisition Manual.

Education grants-in-aid (other than to local bodies)

ARTICLE 211. The codes and rules specified below contain the detailed instructions regarding the payment of various classes of grants-in-aid to institutions under private management, and the powers of the Director of Public Instruction, the Director of Industries and Commerce and other Officers of the Education and Industries Departments to sanction such payments :

	Nature of Payment	Code or Rules regulating the payment
(1)	Grants-in-aid Elementary Education Ordinary areas.	Rule under the A.P.(A.A.) Elementary education Act, 1920 A.P.(A.A.) Act, VII of 1920).
(2)	Grants-in-aid Elementary Education Scheduled Areas.	Rules to regulate recognition and admission to aid of elementary schools Scheduled Areas.
(3)	Grants-in-aid for secondary	(i) Grant-in-aid Code;

	and other Education (including European).	(ii) Code of Regulations for European Schools.
(4)	Grants-in-aid for Industrial Education.	Code of Regulations for Industrial Schools.
(5)	Grants-in-aid for school buildings, hostels or boarding houses given by the Social Welfare Department.	Rules 53 and 54 of Chapter VII of the Grant-in-aid Code (of the Andhra Pradesh Educational Department).

Note :—Regarding payment of salaries to the Teachers working in Schools under all Managements, refer to note under Article 72(a) of this Code.

(G.O.Ms.No. 287, Fin. & P1g., Dt. 12-11-1981).

Grants-in-aid, Contributions, Grants etc. to public bodies, institutions, etc.

211-A. 1. The sanction necessary for payment of Grants-in-aid or contributions to educational and other institutions, local bodies and Co-operative societies and of educational scholarships is regulated by the orders contained in the Grants-in-aid Code, the code of Regulations in the Industries Department, the Civil Medical Code, etc. The following instructions should be observed by sanctioning authorities in the matter of according sanctions for Grants-in-aid.

(i) Unless in any case Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects, the orders should also specify the time limit within which the grant or each instalment of it is to be spent. Grants in-aid in excess of Rs. 5,000 per annum recurring and Rs. 25,000 nonrecurring should normally be sanctioned by the competent authority with the specific condition laid down in the sanctioning orders that the accounts of the institution receiving the grants should be open for a test check by the Audit Department at the discretion of the Accountant-General, Andhra Pradesh. When such an audit is decided to be undertaken by the Accountant-General, necessary arrangement should be marie by the concerned department to facilitate Audit of accounts of the institution concerned.

Note :—Materials and equipment and Stores supplied by way of aid have to be treated in the same way as cash grant, and the value of materials, equipment and stores supplied has to be added to the cash grants for computing the monetary limits prescribed above. (Memo. No. 5 6779/ Accts/ 61-1, dt 5-6-1961).

(ii) The monetary limits prescribed above shall not, however, be treated as in any way fettering the discretion of the Accountant-General in approaching Government, if in any very special case. he considers that an audit of the recipient's books, even when the amount is less, is called for.

(iii) Even in respect of unconditional grants-in-aid Government reserve the right to have the accounts of the recipient body audited by the Accountant-General on their own initiative, if and when occasion demands, to satisfy themselves generally regarding the manner in which the affairs of the recipient body are being managed.

(iv) Only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works or services

such as buildings, water-supply schemes and the like, the sanctioning authority should use its discretion in authorising payments according to the needs of the work. The authority signing or countersigning a bill for grant-in-aid under S.R. 24 under T.R 16 of Andhra Pradesh Treasury Code, Volume I, should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

(v) Before a grant is paid to any public body or institution, the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the account of the body or institution concerned, in order to see that grant-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that the accounts should be audited in every case by the Accountant-General and it will be sufficient if the accounts are certified as correct by a Registered Accountant or other recognised body of auditors. In the case of small institutions, which cannot afford to obtain the services of a Registered Accountant or other Registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institutions from the submission of accounts audited in this fashion.

Note: —In the case of institutions which have a good record of utilisation of grants, the first instalment amounting to one sixth of the year's grants may be paid in the month of April to meet their expenses for April and May out of funds "Voted on account" by the Legislative Assembly. A second instalment of the grant, not exceeding 50% of the total annual grant may be released after the budget have finally been passed, provided the institution submitted to the sanctioning authority atleast an unaudited Statement of accounts showing the expenditure incurred from the previous year's grant and the resources available with it. Subsequent instalment, should normally be released, only after receiving the audited statements of account in time. These subsequent installments may also be released, in exceptional cases, on the basis of the unaudited Statement of accounts of previous years, provided, that the total amount of all the installments released, in a financial year without obtaining the audited statement of accounts, does not exceed 75% of the amount provided in the budget of that year. (G.O.Ms.No. 344, Fin., dt.28-11-1975).

(vi) The authority sanctioning a grant, while communicating the sanction to the Accountant-General, should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statements.

(vii) (1) Grants-in-aid can be given to a person or a body which is independent of the Government.

(2) One Department of the Government shall not make a grant-in-aid to another Department of the Government.

(3) Grant-in-aid shall not be given to an Organisation set up by a resolution or an executive order of the Government as such an organisation does not have a separate legal entity but functions only as a limb of the Government. The income and expenditure of such an organisation should be accounted for as Government receipts and expenditure met from the consolidated find of the State.

Cases in which grants are being given at present to institutions set up by a resolution or an executive order of Government are to be reviewed and steps taken to get them registered under the Society Registration Act, 1860.

Note : —This item applies both to non-official institutions and to semi-official ones such as public clubs, etc.

2. In case in which conditions are attached to the utilisation of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the departmental officer on whose signature or countersignature the grant-in-aid bill was drawn, should be primarily responsible for certifying to the Accountant-General, where necessary the fulfillment of the conditions attaching to the grant, unless there is any special rules or order to the contrary. The certificates should be furnished in such form and at such intervals as may be agreed between the Accountant- General and Head of the Department concerned. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose, he may require the submission to him at suitable intervals of such reports, statements, etc., in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally the inspection or audit report, as the case may be, will either include a certificate that the condition attaching have been or are being fulfilled or will give details of the breaches of those conditions.

Note 1: -—Certificates of utilisation of the grants by the grantee in respect of the grants which are sanctioned for a particular subject should also invariably be furnished to the Accountant- General in both the cases where the accounts of the institutions are locally audited by the Accountant-General and also in the case of local funds whose accounts are audited by the Examiner of Local Fund Accounts. (Memo. No. 49314/Accts./ 60-1, Dt. 28-4-1960).

Note 2 :—Utilisation certificates need not be furnished in cases where grants-in-aid are subject to the fulfillment of certain pre-requisite conditions and are in the nature of reimbursement of expenditure already incurred. (Memo.No. 67189/Accts/6l-1, Dt. 13-2-1962)

Note 3 :—The certificates of proper utilisation of grants should be from the administrative, technical and financial points of view and while furnishing these certificates to the Accountant- General, the departmental officers may also take into account the reports of the Examiner/Additional Examiner of Local Fund Accounts whenever the audit of the accounts has been entrusted to them. (Memo. No. 29422-B/1209/68-3, Dt. 17-12-1968).

Note 4 :—The following principles should be kept in view while sanctioning building grants to Institutions, Organisations etc.,

(i) It should be ensured that the building grant is sanctioned for the minimum area required for the purpose of grantee institution, and

(ii) The orders sanctioning the grants should embody such other conditions as may be considered necessary for ensuring to Government the right to claim as a share of the rent where the buildings are used for purposes other than those for which the grants were intended.

In order to ensure that the above conditions can, in the event of their breach be enforced through a Court of Law, such conditions should be incorporated in the agreement bond executed by the grantee institution, as required under Note 5 :

Note 5 :—-Before a grant is released, the grantee should be asked to execute a bond with two sureties to the Governor or that he will abide by the conditions of the Grants of the target dates If any specified therein, and in the event of this failing to comply with the conditions or commissioning the breach of the bond, the grantee and the sureties individually and jointly will be liable to refund to the Governor of Andhra Pradesh the entire amount of grant with interest thereon or as specified under the bond.

In specific cases in which such bond is not found feasible and/or on due consideration, the sanctioning authority decide, not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements in consultation with the Law Department and the Finance Department of the Government of Andhra Pradesh for enquiring that the interests of the Government are safeguarded effectively.

The following are the exceptional cases from the operation of the above provisions

(a) Quasi Government institutions (i.e.) institutions or organisations set up by Government as autonomous bodies either under statute or as a society registered under the Societies Registration Act, 1860 or otherwise.

(b) Government aided bodies (i.e.) institutions or organisations receive financial assistance from the State Department on a regular basis (either wholly or on a fixed percentage basis) and/or

(i) whose annual budget is approved by Government; or

(ii) Government is adequately represented and associated with the Board's management or Committees of management of the Institution.

While obtaining the prescribed bond, where it is necessary the requirement of furnishing two sureties in addition need not be insisted on if the grantee institution or organisation is a society registered under the Society Registration Act., 1860 or is a Co-operative Society, or is an institution of a standing in a booth case such sureties, are not considered necessary by the Administrative Department, a Certificate to the effect that the grantee has executed the requisite bond or has been exempted from doing so after working out alternative arrangement in consultation with the law department and Finance Department should be furnished along with the grant-in-aid bill duly countersigned by the officer on whose signature or countersignature the grant-in-aid bill is drawn.

In cases where bills for the drawal of Grants-in-aid do not require countersignature of the Officer mentioned in the preceding paragraph, the sanction letter should specifically state that the bond would be duly executed by the grantee before the drawal of the amount of the grant. It should also indicate that the Accounts Officers/Disbursing Officers would authorise payment only on receipt of a certificate from the sanctioning authority that the bond has been obtained from the grantee. The sanctioning authority should ensure that the requisite Certificates is furnished to the Accounts Officers/disbursing Officers as soon as the bond is received from the grantee so that the payment of money is not unduly delayed. The stamp duty payable on the bond shall be borne by the State Government. A suitable clause to this effect may be inserted in the norm of Agreement bond. (G.O.Ms. No. 297, Finance, (A & L) Dt. 31-10-1975.)

The rate of interest to be charged in such cases on the amount of Grant in-aid ordered to be refunded should be indicated.

The following supplementary instruction should be kept in view when dealing with such cases.

The stipulation in regard to refund of the amount of grant with interest thereon should be brought out clearly in the letter sanctioning the grant as well as in the bond required to be executed by the grantee. A recourse to enforcement of the clause relating to payment of interest may be had by the sanctioning authority in consultation with the Finance Department, not for every minor breach of bond but only after considering the nature and magnitude of the lapse involved. Similarly, the extent to which the penal clause may be enforced should be decided by the Administrative Department concerned specifying clearly whether the entire amount of grant or a part thereof is required to be refunded. Ordinarily, the recovery should be limited to that portion of the grant which a grantee fails to utilise on the purpose for which the grantee sanctioned though in cases

of serious breach of the terms of the grant, the recovery of the entire amount of the grant may be insisted upon. The period for which the interest is to be charged should also be indicated, in case it is decided to charge interest on the amount to be recovered. When a grant is released in installments, interest should normally be charged on each instalment from the date of its release till the date of its recovery. The sanctioning authority, while taking decision in this regard, should record its finding in writing and send details thereof to the Audit along with the appropriate orders issued in this regard a brief mention of breach and the decision of the sanctioning authority about the charging of interest as well as a reference to the orders issued should also be made in the utilisation certificate to be furnished to audit. [G.O.Ms. 230, Finance, Dt 8-6-1976]

3. Unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions :—

(i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority; and

(ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

4. (1) Grants should be made a bail able as far as possible on the basis of specific schemes drawn up in sufficient details and duly approved by Government.

(2) Periodical reports indicating the expenditure on each of the objects as detailed in the scheme should be called for and scrutinised to check whether they have been any variations unauthorised diversion of funds.

(3) An audited record of all assets acquired wholly or substantively out of Government grants should be maintained; and

(4) In respect of grants to non-government or quasi-government bodies or institutions, a condition may be laid down that the assets referred to in (3) above should not, without the prior sanction of Government, be disposed of, encumbered or utilised for purposes other than those for which the grants were sanctioned.

[Memo. No 46614/Accts/60-1, Dt 25-5-1960]

5. The term "Assets" used in clauses (3) and (4) of para 4 above should mean (1) immovable property; and (ii) movable property of a capital nature where the value exceeds Rs. 1,000/-. [Memo.No. 56544/Accts/62-l, Dt 5-10-1962]

Scholarships and stipends

ARTICLE 212. The payment of Government scholarships and stipends in Government and non-Government institutions is regulated by the general or special orders on the subject which the Government issue from time to time, and by the detailed rules specified below :—

	Nature of scholarship or stipend	Code or rules regulating the payment
(1)	Scholarships and stipends in Industrial Schools.	The Code of Regulations for Industrial Schools.
(2)	Scholarships attached to a specific college or institution.	Prospectus or rules of the institution approved by the Govt.

(3) Other Scholarships	Annual Scholarship Notifications issued by the Director of Public Instruction.
(4) Other stipends	The Andhra Pradesh Educational Rules.

Except for the scholarships attached to specific institutions, the Director of Public Instruction and his duly authorized subordinates have power to distribute the total number of scholarships available among the various institutions of each class, subject to the prescribed conditions and rates.

Discretionary grants

ARTICLE 213. Discretionary grants may be sanctioned by (i) the Governor, (ii) the Collectors of districts, (iii) the Deputy Inspector-General of Police, Railway and C.I,D., (iv) the Director of Social Welfare and (v) the Director of Fisheries. The objects for which such grants can be made and the other conditions and principles that apply to them are specified below (Memo. No 51158/665/Accts/63-9, Dt 28-3-1964).

(i) **Discretionary Grants by the Governor** :—These are petty grants and charitable donations to institutions of a public or quasi-public character and individuals that deserve assistance from public funds. The expenditure may be incurred under this head and it is not intended that any subscription of a purely private nature should be debited to it.

The Secretary to the Governor should, as far as possible, produce vouchers for the expenditure bearing the payee's receipts for purposes of audit and in exceptional cases, when he cannot obtain such a voucher, he should supply the Accountant-General with his own certificate that the amount was actually disbursed to the payee mentioned in the certificate. The Accountant-General is authorized to admit in audit such certificates signed by the Secretary to the Governor.

(ii) **Discretionary grants by the Collectors** :—From the amount allotted to his District out of the budget provision each year, the Collector has power to make discretionary grants for following public objects :

(1) Construction or improvement of public baths, bathing places and bathing ghats. This restriction applies to objects I to 14 only.
(Memo. No. 57494/Accts./61-l, Dt 27-9-1961).

(2) Improving river landings and foot-bridges.

(3) Building culverts and bridges on village cart-tracks and foot-paths or village roads for which no Government grant is available from any other source.

(4) Constructing, repairing or improving wells or other sources of drinking water for the poorer classes.

(5) Construction or improvement of ponds in panchayat forest for the use of cattle. (This is subject to the condition that the Collector is satisfied that the forest panchayat is unable, for reasons beyond its control, to meet the expenditure).

(6) Provision and maintenance of playgrounds for village elementary schools and the formation and maintenance of village playgrounds.

(7) Provision of sites for, or improvement of, burial and burning grounds and repair of paths leading to such grounds, and provision of additional land for village communal purposes (e.g. threshing floor or cattle- stand).

(8) Provision of ballacuts or boats for crossing streams and canals which are liable to sudden floods.

(9) Contributions towards the relief of poor people whose houses have been burned or who are suffering from the effects of a flood, cyclone or other sudden calamity, when relief is immediately required and there is no time to obtain a grant from the Board of Revenue or the Government from the provision under "Famine Relief" or any other appropriate head.

(10) Contributions to help poor people to obtain materials for building huts, when they are obliged to vacate their houses on account of plague or any other epidemic disease.

(11) Rewards to persons who have supported law and order in a special meritorious way, or displayed special courage or public spirit in saving or attempting to save human life.

(12) Extinguishing of fire, including grant of rewards to persons other than members of the Andhra Pradesh Fire Services who show special courage and public spirit and incur risks in putting out fires.

(13) Raising seedlings for tree planting in villages.

(14) Award of prizes to the agriculturists for the encouragement of improved farming, livestock production and Poultry farming.

(15) Any other object which in the Collector's opinion is calculated to promote public well-being and contentment.

(16) Contribution to clubs of non-gazetted Government servants.
(Memo.No. 7583-Exp-C/55-3, Finance, Dt. 28-2-1956).

(17) Collectors are authorised to make payments from their discretionary grants to blind students, blind persons and crippled persons as temporary assistance to tide over difficult periods. (Memo.No. 15154/352/ 69-3, Dt. 14-5-1969).

The expenditure is subject to the following restrictions

(i) Only real village necessities are eligible for grants, and no grant should be given for any work unless it is a necessity in the particular locality.

(ii) Every grant should be non-recurring i.e., it should not involve any further commitment whatever.

(iii) The annual aggregate expenditure in any District should not exceed Rs. 20,000/- i.e., Rs. 16,000/- under ordinary grants and Rs. 4,000/- under special Grants for objects Specified in Item (14) above.
(G.O.Ms.No. 256, Fin. & Plg. (Accts-II) Dept., Dt. 18-9-1986).

Apart from Rs. 1,000/-, Collectors may incur expenditure on the object specified in item (14) subject to the limits mentioned below :

District		*Maximum amount per annum*
		Rs.
Srikakulam	…	300
Visakhapatnam	…	400
East Godavari	…	550
West Godavari	…	300
Krishna	…	500
Guntur	…	700
Kurnool	…	450
Anantapur	…	500
Cuddapah	…	400
Nellore	…	500
Chittoor	…	500

(iv) Collectors may incur expenditure on the object specified in item (16) subject to the conditions that the club consists predominantly of non-gazetted staff and that the grant is in definite proportion to their sources raised by the clubs themselves.

(Memo.No. 73583/Exp-C/55-3, Finance, Dt. 28-2-1956).

(iii) **Discretionary grants by the Deputy Inspector-General of Police Railways and C.1.D.** The Deputy Inspector-General of Police Railways and C.I.D., has power to make discretionary grants for the following objects in connection with the management of the habitual offenders settlements—

(1) Sanitation.

(2) Expenditure on uniforms, travelling allowances, etc., for boy scouts and girl guides and on sports and amusements.

(3) Rewards to settlers for good conduct.

(4) Rewards to bright pupils in settlement schools.

The expenditure on amusements for children should not exceed twenty five Paise a child.

Note :—The annual aggregate expenditure on account of the discretionary grants in connected with the management of the habitual offenders settlements should not exceed Rs. 1,200. This limit is exclusive of the expenditure on uniforms, travelling allowances. etc., for boy scouts and girl guides.

(iv) **Discretionary grants by the Director of Social Welfare** :—The Director of Social Welfare has power to make discretionary grants for the following objects connection with welfare work for the communities eligible for help by the Social Welfare

Department, provided that no grants are made for supplementing the grants paid by the Education Department in respect of aided elementary schools :-

(1) Grants to assist societies, institutions or individuals in educating members of the communities, eligible for help by the Social Welfare Department or improving their social and economic conditions.

(2) Contribution to newspapers, periodicals and other publications intended for and actually engaged in educating the communities eligible for help by the Social Welfare Department.

(3) Contributions for the encouragement of athletic association among members of the communities eligible for help to the Social Welfare Department and the provision of games requisites for them.

(4) Contributions to help members of the communities eligible for help by the Social Welfare Department who are in a distress on account of a fire, flood, cyclone, epidemic or other similar sudden calamity.

Note : —The annual aggregate expenditure on account of the discretionary grants in connection with the welfare work for the committee eligible for help by the Social Welfare Department should not exceeds Rs. 3,000/-.

(v) **Discretionary grants by the Director of Fisheries** :—

A lumpsum grant is ordinarily placed at the disposal of the Director of Fisheries to enable him to make discretionary grants to provide for unusual expenditure that may urgently be necessary in connection with preventing illegal fishing and poaching in the reservoirs and for assisting to the poor community of fishermen for relief from natural calamities such as fire, cyclone, storm, inundation etc. He has power to utilise this amount only for the objects specified below, subject to the money limits indicated—

I. Rewards to informants other than staff for giving information regarding poaching in reservoirs.	Subject to a maximum of Rs. 500 in a Financial year.
2. Rewards for deeds of special merit involving personal risk or self sacrifice (to members of the Public).	Subject to a maximum of Rs. 500 in a Financial Year.
3. Contribution towards relief of poor fishermen whose huts and nets have been damaged due to cyclone, storm or fire or tidal upheaval, subject to the condition that the same persons who have been given relief by Revenue authorities are not given again by the Director of Fisheries.	Subject to a maximum of Rs. 1,500 in a Financial Year.
4. Compensation for accidents to mechanised boats, Navas and Tappas.	Subject to a maximum of Rs. 1,500 in a Financial Year.
5. Special sanitary arrangements during epidemics, including erection of water pandals to prevent the spread of an epidemic.	Subject to a maximum of Rs. 1,500 in a Financial Year.

6. Other Urgent and unforeseen items of expenditure connected with mechanisation of boats.	Subject to a maximum of Rs. 200 in a programmme Financial a Year.

(Memo.No. 5115/8665/Accts./63-9, Dt. 28-3-1964).

Overtime Fees

ARTICLE 214. The payment of overtime fees to Government servants is regulated by the general or special orders passed by the Government in regard to such fees under Fundamental Rules 46 and 47 (see also subsidiary Rule 17 under Treasury Rule 16).

Compensation for loss of property

ARTICLE 215. Heads of departments should observe the following instructions when making any recommendation for the grant by the Government of compensation to a Government servant for loss of his property—

(1) (a) Claims to compensation for loss of property made by Government servants will ordinarily be considered only in case in which

(i) the exposure of the property to risk is directly connected with the duties on which the Government servants is employed at the time, e.g., when the action or an enemy force, insurgents, aiders or wild tribe causes a loss of property of a Government servant employed in the area affected, or

(ii) the property is lost in consequence of endeavors on the part of the Government servant to save the property of the Government which was also endangered at the time, or

(iii) the property is destroyed under the orders of a competent authority.

(b) No compensation will be paid in respect of any loss which is due in any way to negligence or other default on the part of the claimant. Compensation will also not be granted when, as a matter of ordinary prudence, the Government servant who owned the property should have insured it. The question whether the property should have been insured is a question of fact to be decided by the Government.

(c) Compensation will not ordinarily be granted to a Government servant for any loss of his property which is caused by an "act of God," e.g., an earthquake or flood, or which is due to an ordinary everyday accident such as may occur to any citizen, e.g., loss by theft even when accompanied by violence, or loss due to a railway accident, fire, etc. The mere fact that, at the time of the accident, the Government servant is technically on duty or is living in Government quarters in which he is bound to reside for the performance of his duties will not be considered as a sufficient ground for the grant of compensation.

(d) The grant of compensation may be recommended in respect of animals (1) that are killed, captured or stolen by an enemy force, (2) that are destroyed under the orders of a competent authority to prevent the spread of infectious or contagious diseases, or (3) that die as a result of exposure or excessive work necessitated by use in the public service or of an accident directly due to such use. When an animal belonging to a Government servant is destroyed under the orders of a competent authority to prevent the spread of an infectious or contagious disease, the amount of compensation recommended should not exceed the amount payable to a private person in similar circumstances.

(2) When anyone of the three conditions mentioned in instruction (1)(a) is satisfied, the head of the department may recommend the grant of compensation to the Government servant concerned as an act of grace up to the value at the time of loss of the necessaries lost by him. The head of the department should examine the question whether the articles lost or "necessaries" within the meaning of this instruction with reference to the Government servant's personal standing and circumstance and make his recommendation accordingly.

Grants in lieu of magisterial fines

ARTICLE 216. Grants in lieu of various classes of fines realized by courts and credited to the Government should be paid to certain local bodies and private bodies as indicated in Article 306.

Maintenance of military camping grounds

ARTICLE 217. In regard to expenditure on the maintenance and conservancy of military camping grounds, and on the purchase of supplies, etc., for the Defence Department, Government servants should observe the rules contained in Chapter IX of the Standing Orders of the Board of Revenue.

Deportation charges

ARTICLE 218. Expenditure incurred for sending emigrants deported from Malaya to their destination should be borne by the Government of the Federated Malaya States.

CHAPTER X

LOANS AND ADVANCES

GENERAL

Main classes of loans and advances

ARTICLE 219. The Government grant loans and advances under the following main heads.

Loans bearing interest

I. Loans to municipalities, port trusts, etc., (including advances to cultivators).

11. Loans to Government servants,

III. Advances to repayable.

IV. Permanent advances.

This Chapter contains the detailed rules governing these loans and advances.

I. LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Sanctioning authority

ARTICLE 220. This head covers all interest-bearing loans made by the Government except those made to Government servants and includes the following classes of loans

(a) Loans to Municipal Corporation, Port Trusts and other Port funds.

(b) Loans to municipalities.

(c) Loans to Zilla Parishad and other local bodies.

(d) Loans to landholders and their notabilities and private individuals.

(e) Advances to cultivators.

(f) Advances under special laws.

(g) Loans to local bodies for railway construction.

(h) Miscellaneous loans and advances.

Heads of departments and other Government servants may sanction loans of classes (e) and (h) to the extent of the powers delegated to them and the appropriations placed at their disposal see Appendix 16. The Government have not delegated to any authority and power to sanction loans of the other classes falling under this head, and they are therefore sanctioned only by the Government.

General instructions

ARTICLE 221. The following general instructions apply to all loans failing under this head, and the conditions on which the loans are granted should be framed in accordance with them—

Interest

(i) Interest should be charged at the rate prescribed by the Government for the class of loans concerned. It should be charged for the day of advance but not for the day of repayment. For a period less than a complete, half year, the interest should be calculated as the number of days/365 X the yearly rate of interest. For a period of more than a half-year but less than a year half the yearly interest should be charged in respect of the complete half-year, together with interest for the remaining period of less than a half- year calculated as above. In the case of "Advances to Cultivators," however the interest for a period of less than a year should be calculated by taking, the calendar month as the unit, periods of fifteen days or more in a calendar month being treated as calender month and periods of less than fifteen days being ignored,

Note :—In the case of Co-operative House Construction Societies in the State, interest should however be charged from the date of actual realisation of the cheque issued to them and not from the date of the advance.

Repayment

(ii) (a) The borrower should be required to repay the loan in full within a specific term, which should be as short as possible, by paying the appropriate fixed installment not later than the dates prescribed by the Government or other competent authority. The term should run from the date on which the drawal of the loan is completed, unless the Government or other competent authority) declare the loan closed with effect from that date. The amount of each instalment to be repaid by the borrower should be rounded to the nearest rupee, except in the case of the last instalment where the amount will be rounded to the nearest Five paisa.

(b) If a borrower draws a loan in installments and is required to repay it by half-yearly installments for which no specified half-yearly dates are fixed when the loan is sanctioned, he should be required to take the first regular, half-yearly payment six months after the date from which the term of the loan runs and simple interest only should be charged on that date for the period prior to it.

If specified half-yearly dates are fixed for the payment of the half- yearly installments when the loan is sanctioned the borrower should be required to make the first half- yearly payment on the second of those half- yearly dates after the date from which the terms of the loan runs, and simple interest only should be charged on the first half-yearly date. For example, if the drawal of a loan is completed on the 31St March, and the installments are payable half-yearly on the 30th June and 31St December the first regular half-yearly instalment should fall due on the 31st December following, and simple interest only should be charged on the 31St June.

If a borrower unduly delays the completion of the drawal of a loan, the matter should be reported to the Government or other competent authority with a recommendation that the loan be declared to have been closed as from a suitable specified date.

The Accountant-General watches the recoveries relating to each individual loan included in any of the classes of loan mentioned in item (a), (b), (c), (g) and the portion of (h) relating to loans to local bodies to cover revenue deficits.

The department authorities concerned will have to watch the recoveries relating to each individual loan at items (d), (e), (1) and the portion (h) relating to loans other than to the local bodies to cover revenue deficits of Articles 220 of A.P.F.C. Vol. I by maintaining the detailed accounts in the proper forms. They should report to Government any undue delay in completing the drawal of any such loan payable in installments, whether dates have been fixed, for the drawal of installments or not. They will be responsible to see that the conditions attached to each loan or advance are fulfilled. They should take necessary action in regard to undue delay in completing the drawal of any other loan payable in installments. All the Heads of the Departments of the Secretariat shall send to the A.G., A.P., Hyderabad by 30th September of each year, an annual statement for the previous financial year in the prescribed form for the Andhra and Telangana areas separately containing the information about the outstanding balance overdue arrears or principal and interest and the steps taken for the recovery of arrears etc. Copies of these annual statements should be sent to Finance and P1g. (A. & L.) Department also.

This instruction applies mutatis mutandis to loans repayable by installments other than half-yearly installments.

(c) Any amount paid by a borrower in advance when no instalment or part of an instalment is due should be credited to the next instalment, first to the extent necessary to interest and then to principal as if it were paid on the date, unless a different procedure is prescribed for special reasons in any particular case or class of cases.

Defaults in payment

(iii) (a) The Accountant-General should report promptly to the Government any failure by a borrower to pay on the due date a payment due under a loan included in one

of the classes of loans which he watches individually See sub-clause (b) of clause (ii) above. The departmental authorities should take the necessary action immediately in regard to any default in making a payment due under any other loan. They should bear in mind the fact that a loan repayable with interest by equal periodical installments will not really be fully discharged by the installments unless each is paid punctually on the due date.

(b) The authority which sanctions a loan should ordinarily lay down in the order of sanction a penal rate of compound interest to be charged on any payment due by the borrower on account of the loan which is not received by the due date, and should ordinarily actually levy interest at that rate on any such payment which is not received by the due date.

Note :—In order to avoid any default in the repayment of loan the sanctioning authorities who maintain the detailed accounts of loans should warn the loanee, say a month in advance, of the due date for the repayment of any instalment of the principal and or interest thereon. Omission to give this warning does not, however, give the loanee any claim to exemption from the consequences of default in the repayment of principal and or interest thereon.

Modification of original terms

(iv) Every borrower should be required to fulfil strictly the terms settled when his loan was sanctioned. No Government servant should recommend to the Government or other competent authority a change in the original terms for the benefit of a borrower unless there are very special and exceptional grounds for doing so.

Loans to municipalities and to Zilla Parishads and other local bodies

ARTICLE 222. The detailed procedure to be required in connection with borrowing by local authorities both from the Government and otherwise is laid down in the Local Authorities Loans Rules, 1937 (see Appendix 17). Article 204 contains certain rule relating to the execution of works by the Public Works Department and the Electricity Department on behalf of local bodies out of loan funds sanctioned by the Government.

Advances to cultivators

ARTICLE 223. Advances to cultivators include—

(i) advances made under the Land Improvement and Agriculturists Loans (General) Rules, 1933

(ii) advances made under the Land Improvement and Agriculturists' Loans (Pumping Installations and Agricultural Machinery on Plant) Rules, 1933

(iii) advances made under the Agency Tracts (Partially excluded Areas) Agriculturists' Loans Rules, 1938

(iv) advances made under the Agriculturists' Loans (Relief of Indebtedness) Rules, 1938, and

(v) any other advances made to cultivators in connection with revenue agriculture of famine under any Act of the Legislature or under any order of the Government.

The Board of Revenue controls these loans and the detailed rules and instructions regarding items (i) to (iii) above are contained in the Loans (Takkavi) Manual.

Advances under special laws

ARTICLE 224. Advances under special laws included at present only advances sanctioned by the Government under the Madras State Aid to Industries Act, 1922 (Madras Act V of 1923) and the rules framed under it.

Miscellaneous loans and advances

ARTICLE 225. Loans (other than loans to Government servants) which do not fall strictly under any of the other classes mentioned in Article 220 come under the head, e.g., loans for the acquisition of house-sites for members of the communities eligible for help by the Social Welfare Department, loans to co-operative societies and banks and loans to local bodies to cover deficits. The grant and repayment of these loans are governed by the general principles laid down in Article 221, and the detailed orders issued by the Government from time to time. A Government servant who is concerned with any category of loans falling under this head should keep an up-to-date file of the orders in force regarding them.

ARTICLE 225-A. The Departmental Officer authorised to issue loans or advances and who is required to maintain the initial accounts therefor is responsible for the monthly reconciliation of the figures in respect of each head of account which enter his registers and returns. For this purpose, the District Officer or the Principal District Officer of the Department concerned should arrange to reconcile, monthly, his departmental figures with those shown in the plus and minus memoranda maintained separately for each head of account by the Treasury Officer, in the manner indicated for the reconciliation of transactions relating to "Advances to Cultivators" (vide local ruling 3 under Article 90 of the Andhra Pradesh Accounts Code, Volume II). The head of the department should watch that the reconciliation is effected by his subordinate officers in the districts without fail. The head of the department will then consolidate the figures for the whole State, reconcile them with the closing balances according to the books of the Accountant-General.

For this purpose, he should depute his reconciliation staff to the Accountant-General's office by the first week of each month (for the figures and receipts relating to the various loan heads of account under his control. He should compare these figures with the departmental figures obtained from the District Officers and other subordinate officers under his control and reconcile the discrepancies. He should send the reconciliation certificates along with the reconciliation statement and report by the last day of the month i.e., the reconciliation certificate for a particular month (e.g., April 1963) should be sent on the last day of the second succeeding month (i.e., 30-6-1963).

(Memo.No. 12284-A/607/Accts./63-1, Dt. 30-6-1963).

II. — LOANS TO GOVERNMENT SERVANTS

GENERAL

Classes of loans

ARTICLE 226. The following interest-bearing advances are included under this head :-

(A) Advances for the purchase of motor cars.

(B) Advances for the purchase of other conveyance.

(C) Passage advances.

(D) Advances for the purchase and construction of houses.

(E) Advances for the purchase of horses and saddlery, and

(F) Other advances.

The Government grant these advances to their servants in accordance with the rules contained in Article 227 to 235.

General principles

ARTICLE 227. The following general principles and conditions apply to these advances

(1) No authority may sanction any advance if it would involve a breach of a standard of financial propriety (Article 3).

Government servants to whom advances may be granted

(2) As a general rule no advance should be granted to any Government servant unless he is in permanent service since the pay of a non-permanent Government servant is not adequate security for the repayment of an advance. The Government may, however, sanction an advance to an officiating or temporary Government servant who is an approved probationer in a service and is not likely, so far as can be foreseen at the time, to be ousted subject to the rules applicable to advances of that kind and to the following further conditions

(i) No such advances should be granted unless a personal security bond is furnished in Form II duly executed by the borrower together with a permanent Government servant drawing a pay not less than that of the borrower as surety guaranteeing the repayment of the advance.

(ii) The number of monthly installments by which repayment is to be made should, when necessary with reference to all the circumstances including the period for which the temporary post is sanctioned, be fixed at a suitable number lower than the permissible maximum.

An authority subordinate to the Government that is competent to sanction an advance to a permanent Government servant under Article 228 or Article 254 may also sanction such an advance to an officiating or temporary Government servant, subject to the condition laid down above for advances by the Government to an officiating or temporary Government Servant.

Exception :—The Direct Recruit Junior I.P.S. officers posted to sub- divisional charge during the period of probation, even though they are not approved probationers can apply for and get an advance for the purchase of motor cars as provided for in Article 230 subject to the condition that each applicant in addition to mortgaging the vehicle to Government executes a personal security bond in Form II together with surety of a permanent Government servant, drawing a pay not less than that drawn by him, guaranteeing the repayment of the advance. (Memo.No. 10234/Exp-I-C/ Finance, Dt. 26-2-1957).

Note :—Permanent Government servants of the Union Government or other State on deputation to this State should be treated as temporary for the purpose of these rules.

Interest

(3) Simple interest should be charged at the rate fixed by the Government from time to time.

Repayment

(4) (a) The principal of an advance should be recovered in equal monthly installments by compulsory deductions from the pay of the borrowing Government servant, beginning with the first payment of a full month's pay after the advance is drawn provided that a borrower may repay two or more installments at the same time. The amount of the monthly installments other than the last should be fixed in whole rupees, and as the last instalment the remaining balance including any fraction of a rupee should be recovered. The maximum number of monthly installments in which the sanctioning authority may permit the principal of an advance of each kind to be repaid is as follows:

A(l)	Advances for the purchase of Motor Cars,	The Principal of the loan shall be recoverable in 90 monthly installments and interest accrued thereon in 30 monthly installments.
A(2)	Advances for the purchase of Motor Cycles.	The principal of the loan shall be recoverable in 60 monthly installments and interest accrued thereon in 12 monthly installments.

Such of the officers who are eligible for both the advance shall be sanctioned only one of the advances i.e., either for Motor car or Motor cycle.

(B)	Advances for the purchase 24. of Conveyances not included	In the Case of Bicycle advance, the amount of interest amount shall be recovered shall be in item (A). recovered in 2 installments.
(C)	Passage advances	36.
(D)	Advances for the purchase and construction of houses.	120. (Principal together with interest).
(E)	Advances for the purchase of horses and saddlery.	36.
(F)	Other advances Advances for the purchase of typewriters.	12.

In the case of non-gazetted Government servant where the head of office draws and disburses the pay and allowances and makes the recovery of advances paid to Government servant, the responsibility to calculate interest due lies with the head of office. The Accountant-General will furnish such particulars as the head of office may require for calculation of interest, as well as such assistance he may need.

[***Note (1)*** :—Deleted by Memo.No. 68759, B/1981/Accts./Dt. 21-8-1974.]

Note (2) :—No interest is to be collected from the loanee for any period beyond the date of his retirement on that portion of the outstanding advance (referred to in Article 226) as interest on the date of retirement would be wiped off by adjustment of the gratuity or the leave salary payable to him by the Government.

The recovery of interest should begin with the pay of the next month after the repayment of the principal is completed. If the total amount of interest to be charged does not appreciably exceed the amount fixed for the equal monthly installments for recovery of the principle, it should be recovered in a single instalment; otherwise it should be recovered in installments not appreciably exceeding that amount. Interest may however, be calculated for the last month of recovery upto the date or repayment and no interest need be charged for the day of repayment. (Memo.No.103608/Accts./60-1,Dt.27-1-1961).

(b) Unless otherwise provided in the rule applicable to advances of a particular kind, the amount of the monthly installments to be recovered on account of an advance should not be changed by reason of the borrowing Government servant's going on any kind of leave with leave salary or his drawing subsistence grant. In special circumstances the head of the department may recommend that the Government should reduce the monthly installments in a particular case for the duration of the period during which the borrower does not draw pay. The whole amount due should, however, always be completely recovered within the period originally fixed unless, for exceptionally strong reasons, the Government sanction a special extension of that period.

(c) Penal interest at 7% per annum shall be collected from the loanees who either apply and or draw loan amounts but fail to utilise the amounts within the period stipulated in the rules without specific permission of the Government or utilise them for clearance of private debts. In the former category penal interest shall be levied for the period not covered by Government sanction, This will be without prejudice to summary recovery which may also be ordered by Government. (Memo.No. 49878/Accts./61-2, Dt. 23-9-1961).

(A) AND (B) ADVANCES FOR THE PURCHASE OF CONVEYANCE

(i) GENERAL

Sanctioning authority

ARTICLE 228. All the Heads of Departments declared as such under Appendix I of Andhra Pradesh Financial Code Vol. II may sanction advances to Gazetted and Non-Gazetted Government Servants under their control for the purchases of conveyances inclusive of Motor Car and Motor Cycle.

Exception :—The application of the Heads of Department themselves and All India Service Officers for sanction of advances for purchase of conveyances shall be dealt with by the Government.

Note :—The following authorities are empowered to sanction advances for the purchase of conveyances other than a Motor Car and Motor Cycle.

(i) Translator to Government and Ex-Officio Registrar of Books.

(ii) Chairman, Tribunal for Disciplinary Proceedings.

(iii) Director of Civil Supplies.

(iv) Chairman, Sales-tax Appellate Tribunal.

(v) District Collectors.

Procedure for Sanction

ARTICLE 229. Every application for an advance should be referred to the Accountant-General for remarks as to whether the grant of the advance would involve any departure from the ordinary rules and what amounts, if any, are outstanding against the applicant on account of advances of all kinds. The sanctioning authority should specify in the sanction order a date by which the advance should be drawn, which should be within two months from the date of sanction. The sanction order lapses, if the advance is not drawn by the specified date. (Memo.No. 44824/1513/Accts./63-7, Dt. 16-3-1964).

The applications of Non-gazetted Officers for other than H.B.A. need not be referred to Accountant-General. The application for H.B.A. in respect of Non-gazetted Officers and all loan applications of Gazetted Officers have to be referred to Accountant-General for security.

In respect of Gazetted Officers working in Districts and all non-gazetted Officers shall be dispensed with the above procedure with immediate effect. In respect of Gazetted Officers working in the twin cities of Hyderabad and Secunderabad whose pay particulars are maintained by Pay and Accounts Officer, the Pay and Accounts Officer, Hyderabad shall scrutinise the loan application before Sanction is accorded by the concerned Administrative Department of Secretariat. (G.O.Ms.No.92, Fin(A.&L) Dept., Dt.18-3-78)

(ii) ADVANCES FOR THE PURCHASE OF MOTOR CARS

ARTICLE 230. These advances are sanctioned subject to the provisions of Articles 227, 228 and 229 and the following rules :

Eligibility of Government servant for and advance

(a) Advances will be given to all the officers of the State Government including the I.A.S. Officers working in the State Government and drawing basic pay of Rs. 1,250/- p.m. and above.

(G.O.Ms.No. 35, Fin & Plg. Dt. 27-2-1981).

Conditions on which an advance is granted

(b) The grant of an advance is subject to the following conditions :

(1) Except in the case mentioned in condition (3), clause (ii) below a Government servant is not eligible for an advance on account of a motor car of which he has already taken delivery in India when he submits his application for an advance.

Note : —If Government servant on duty in India who has applied for an advance from the Government has a favourable opportunity of buying a suitable car, he may take delivery of it on payment of the whole or any portion of its purchase price, to be recouped later from the advance already applied for, if and when the Government sanction it.

(2) Pay range and maximum amount of loan.

Pay Range	**Maximum amount of loan**
All officers of the State Govt. including IAS. Officers working in the State and drawing a pay of Rs. 1,250/- per month and above.	25 times of basic pay subject to a maximum of Rs. 44,000/- or the actual price of Motor Car to be purchased which-ever is the least.

(G.O.Ms.No. 35, Fin. & Plg., Dt. 27-2-1981)

If the anticipated price of the car or the cost of the new motor car minus the sale proceeds of the Government servant's old car, in any case, is less than the above mentioned ceiling, the smaller amount should be sanctioned. But in cases when a period of one year has elapsed since the sale of the old car, full amount of entitlement as above should be sanctioned without taking into account the sale proceeds of the old car.

(Memo.No.- 59692-A/58/Accts./67-1 3, Dt. 28-6-1969).

(3) (i) When the Government sanction an advance to a Government servant who is on leave in India, Ceylon, Nepal, Burma, or Aden, or about to proceed on such leave, he is not allowed to draw it earlier than a week before the expiry of his leave.

Note :—No advance is admissible to Government servant for the purchase of motor car abroad, either while on leave or on deputation out of India, Ceylon, Nepal, Burma, or Aden.

(ii) A Government servant who trades in his old car when he goes on leave on condition that the firm shall supply him with a new car on his return from leave, may, soon taking delivery of the new car, apply for an advance not exceeding the amount which he had actually paid in cash towards the price of the new car.

(4) Except when a Government servant proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car necessary, he may not without the Government's previous sanction sell a car purchased with the aid of an advance which, with the interest on it in accordance with Article 227(3) and (4), has not been fully repaid. If a Government servant wishes to transfer such a car to another Government servant who performs duties for which a motor car is necessary, the Government may permit the transfer of the liability attaching to the car to the latter Government servant, provided that he records a declaration that he is aware that the car transferred to him remains subject to the mortgage bond that he is bound by its terms and provisions.

(5) Whenever a Government servant sells a car before completing the repayment of an advance received from the Government for its purchase with the interest on it in accordance with Article 227(3) and (4), he should apply the sale-proceeds, so far as may be necessary, towards the repayment of the outstanding balance due to the Government. If however, the borrower sells the car only in order to purchase another car, the Government may permit him to apply the sale-proceeds towards the purchase, subject to the following conditions—

(i) If the amount outstanding exceeds the cost of the new car the Government servant should repay the excess to the Government immediately.

(ii) The Government servant should continue to repay the amount outstanding by the monthly installments already fixed.

(iii) The new car should be purchased within one month from the date of sale of the old car and it should be insured and mortgaged to the Government as required by the rules. (Memo.No. 87404/Accts./60-1, Dt. 3-11-1960).

(6) A further advance may be sanctioned to a Government servant for the purchase of a second motor car when he already has car bought with the aid of an

advance on account of which there is a balance still out- standing, provided that it is shown to be clearly desirable in the public interest for him to possess two cars, and provided that the total amount outstanding against him at any one time on account of both advances does not exceed the permissible maximum.

(7) Every Government servant who applies for an advance should forward with his application an agreement executed by him in the prescribed form. If the advance is granted, he should execute a mortgage bond in the prescribed form after buying the car and should also insure the car.

(8) No Officer shall be granted a fresh car advance until five years have elapsed from the date of availment of the previous loan, If a Government wishes to sell the car he is having and purchase another car with the aid a Government loan, he shall obtain the prior permission of the Chief Secretary to the sale of his car; otherwise his loan application will not entertained. The sanctioning authority shall furnish a certificate with the orders sanctioning the advance, that the advance is either a first advance or a second advance sanctioned after a period of five years of the previous advance.

No second advance for purchase of Motor Car/Cycle shall be sanctioned to a Govt. servant who mis-utilised the Previous loan. (G.O.Ms.No.4, Fin & Plg., Dt.19-2-82).

(9) Such of the Officers who are eligible for both Motor Car and Motor Cycles advances shall be sanctioned only one of the advances either for Motor Car or Motor Cycle, as the case may be. (G.O.Ms.No. 35, Fin. & Plg., Dt. 27-2-1981).

Procedure

(c) (1) A Government servant who is eligible for and requires an advance should submit has application in Form 12.

(2) A Government servant who requires an advance for the purchase of a motor car should submit with his application an agreement executed by him in Form 13 or Form 13-C as the case may be. If the application and agreement are in order, the head of the department should certify accordingly and forward them to the Government through the Accountant- General for his remarks with reference to article 229. If, for any reason, the sanctioning authority has to return the application or the agreement for correction, the Government servant should resubmit the revised application or agreement through the head of the department who should certify as to its correctness.

(Memo.No. 44824/1513/Accts.163-7, Dt. 16-3-1964).

(3) A Government servant who draws an advance should pay finally for and take delivery of, the car within one month from the date of drawing the advance; otherwise he should repay to the Government at once the full amount of the advance drawn with interest on it for one month. If he completes the transaction within the one month allowed, he should then immediately execute a mortgage bond in Form 14, hypothecating the car to the Government as the security for the advance. He should enter the actual price paid for that car in the schedule attached to the bond and attach stamped receipt for the amount paid. The sanctioning authority should see that the borrower completes the transaction within the time allowed or makes the necessary repayment immediately on its expiry. Extension of time upto a reasonable period may be allowed in those cases where the purchase of the vehicle or other formalities are delayed due to

the circumstances beyond the control of the loanee. Finance Department may sanction extension of time in deserving cases. All applications for grant of extension of time should be referred to the Finance Department by the sanctioning authorities through their respective Department of the Secretariat. If he duly completes the transaction in time, the sanctioning authority should see that he immediately submits the necessary mortgage and duly executed and should transmit it promptly to the Accountant-General for scrutiny. It should after such scrutiny be forwarded to the Government for custody.

(Memo.No. 46199-A/1180/Accts./66-1, Dt. 16-9-1960)

Note 1 :—For the purpose of loans for the purchase of Motor Car/ Motor Cycle the expression actual price, occurring in the seventh line of the above para and also in Article 232 (b)(i) and Form 13 of Andhra Pradesh Financial Code Volume I, should be considered as referring to the price paid by the Government servant as the cost of motor car/cycle and should be interpreted as excluding extraneous items of expenditure as insurance, registration charges and the cost of additional accessories, fittings spare wheels, etc., which are incurred for running the motor vehicle.

(Memo.No. 58973/Accts./61-1, Dt. 20-9-1961).

When second hand conveyances are purchased out of the advance granted by the Government, the labour charges incurred, besides the cost of such essential spare parts as are purchased for making the conveyance road worthy, should also be reckoned against the actual price of the conveyance subject to the condition that such accessories are bought and/or labour charges are incurred within three months of the date of purchase of the conveyance and that the amount does not exceed Rs. 500 in the case of cars and Rs. 200 in the case of motor cycles. These orders will be applicable to cases where conveyances are purchased after 18th March 1 963, i.e., the date of issue of G.O.Ms.No. 223, Finance (C.P. &L.), dated 18-3-1963.

(Memo.No. 20654-A/836/Accts./63-2, Dt. 25-4-1963).

Note 2 : —Penal interest at 11/2 times the normal rate shall be collected from the loanees who fail to utilise the amounts and to complete the order formalities including insurance or renewal of insurance etc., within the period stipulated in the rules, without specific permission of the Government and also who misuse the loan amount. The penal rate of interest will be calculated on the balances outstanding for the actual period in excess of the stipulated period. If any extension is granted in a case penal interest will be charged on the expiry of the extended period.

In the above said cases, the penalty levied will not exceed 11/2 times the normal rate, even though it is levied at three times the annual premium charged by any reputed insurance company.

(G.O.Ms.No. 42, Fin. & Plg. Dt. 19-2-1982).

Submission of documents — Instructions

According to Article 230(c)(3) of Andhra Pradesh Financial Code Volume I, a Government servant who draws an advance for the purchase of Motor Car/Cycle shall purchase the vehicle within one month from the date of drawal of the advances and he should then immediately execute mortgage bond hypothecating the car/cycle to the Government as the security for the advance and submit other documents.

The Board of Revenue have brought to the notice of the Government that there is not time limit fixed for the execution of Mortgage Bon and submission of documents by the loanee and they have suggested to fix time.

Government after careful consideration hereby order that the Government servants who have drawn an advance for the purchase of Motor Car/ Cycle shall execute the Mortgage Bond and submit documents within fortnight from the date of purchase of the vehicle.

(Memo.No. 51835/113l/A.&L./75 (Fin. & Plg.) Dt. 18-10-1975).

Date of sanction of advances should be the crucial date for the determination of pay for the purpose of Motor Car/Cycle advances.

[Memo.No. 57425-A/1953/Accts./65-2, Dt. 29-11-1965]

(4) The mortgage bond to be executed by a Government servant who draws an advance provides that the shall keep the car insured against loss or damage by fire. theft, or accident. He should effect the necessary insurance from the date of purchase of the car. Insurance on owner driven or other similar qualified terms is not sufficient for the purpose of this rule, but insurance at a reduced rate of premium in consideration of (i) the owners undertaking to meet up to the first Rs. 250 of any claim under the policy, or (ii) the car's not being insured against accident for any season of the year during which it is not in use but is a garage, should be accepted as adequate.

(Memo.No. 10467-8/A/Accts./60-4, Dt. 3-4-1961).

If the borrower fails to insure the car he should refund the whole of the advance with the interest that has accrued on it. The amount. for which the car is insured during any period should not be less than the outstanding balance of the advance with the interest that has accrued at the beginning of that period, and the insurance should be renewed from time to time until the amount due is completely repaid. If at any time the amount for which the car is actually insured is less than the outstanding balance of the advance including the interest that has already accrued the Government servant should refund the difference to the Government in more than three monthly installments. In the case of insurance policies under which the companies will be liable to pay only the market value or the insured value of the car, whichever is less, the difference between the market value and the outstanding advance against the officer, including interest, should be refunded by the officer ordinarily in three monthly installments.

On receipt of the sanctioning authority's certificate prescribed in the last sentence of sub-clause (2) above, the Accountant-General will obtain from the borrower a letter in Form 15 to the Insurance Company with which the car is insured informing them that the Government are interested in the insurance policy, and will forward this letter to the Company with the necessary endorsement and obtain their acknowledgment. The Accountant -General should repeat the same procedure whenever the policy is about to fall due for renewal, so long as any amount remains outstanding on account of the advance. .He should also require the borrower to produce his receipt for the renewal premium on each such occasion before the date on which the policy is due for renewal, and should scrutinize it to see that it is in order.

Advances to Government servant on foreign service

(d) When a Government servant who is on foreign service requires an advance for the purchase of a motor car, he should apply to the foreign employer to grant it from its funds. If the foreign employer wishes to grant the advance, he should apply to the Government for their sanction. If the Government accord their sanction, it will be subject to the proviso that the advance by the foreign employer shall be regulated by the same conditions as would apply to an advance by the Government. If the foreign employer is not willing to grant the advance but recommends that the Government should do so, the Government may, if they think fit, sanction the grant of the advance from the State funds

under these rules, provided that the Government servant's duties make a motor car practically a necessity for him.

Exception :—The above rule, so far it relates to the debit of the advance will not apply to a Government servant whose services are lent to a local body. The advance sanctioned to such a Government servant will be met from the State funds.

(iii) ADVANCES FOR THE PURCHASE OF MOTOR CYCLES

Eligibility of Government servants for an advance

ARTICLE 231. Article 230 applies mutatis mutandis to advance for the purchase of a motor cycle, subject to the following modifications—

(a) The advance will be given for the purchase of a Motor Cycle to all officers of the State Government who are drawing a basic pay of Rs. 600/- p.m. and above.

(b) The total amount to be advanced to all officers of the State Government for the purchase of Motor Cycle shall not exceed 15 times of basic pay subject to maximum of Rs. 9,000/- or actual price of the Motor Cycle whichever is the least.

(Substituted as per G.O.Ms.No. 35. Fin. & P1g., Dt. 27-2-1981).

Authority Competent to sanction

(c) All Heads of Departments declared as such under Appendix I of Andhra Pradesh Financial Code, Volume II may sanction advance to Government servants under their administrative control for the purchase of motor cycles.

(Memo.No. 44868/1410/Accts./62-1 , Dt. 29-6-1962).

Delegation of powers to Heads of Departments

In Government order read above orders were issued delegating the powers to Heads of Departments declared as such under the Andhra Pradesh Financial Code to sanction Motor Cycle Advances and other conveyances to Government servants under their administrative control and also discharge the other functions of a sanctioning authority. It has come to the notice of the Government that some Heads of Departments are not sanctioning the Motor Cycle Advances and they are referring the cases to the concerned administrative departments in the Secretariat.

As the powers delegated is based on the recommendations of the Administrative Reforms Committee, all the Heads of Departments declared as such under the Andhra Pradesh Financial Code are informed that they can sanction of Motor Cycle Advances to Government servants under their administrative control and also discharge the other functions of a sanctioning authority.

The cases of Heads of Departments themselves and All India Service Officers will however, be dealt with at the Government level only. (G.O.Ms. No. 274, Fin. & Plg. Dt. 15-10-1975 & G.O.Ms.No. 201, Fin. Dept.. Dt. 22-5-1962).

(iv) ADVANCES FOR THE PURCHASE OF CONVEYANCES OTHER THAN MOTOR CARS AND MOTOR CYCLES

ARTICLE 232. The grant of these advances is governed by Articles 227, 228 and 229 and the following rules

Eligibility for an advance

(a) A Government servant who is not holding a post which would ordinarily be held by a member of an All-India Service or a low paid post as an attainder or peon, etc. is eligible for an advance if his post entails duties, involving towing or if, in the case of an application for an advance for the purchase of a bicycle, the Government consider that the possession of a bicycle would increase his efficiency.

Note 1 :—Attainders of the Secretariat may be granted advances for the purchases of bicycles-See also Note under the first sub-paragraph of Article 227(4)(a).

Note 2 :—No second advance should ordinarily be granted within three years of a previous advance, unless satisfactory evidence is produced by the Government servant concerned to the effect that the conveyance purchased with the help of the previous advance sanctioned is either a first advance or a second advance sanctioned after a period of three years of the previous advance. In other cases he should certify that he has satisfied himself that the conveyance for the purchase of which the previous advance was drawn by the Government servant was lost or has become unserviceable as the case may be.

Conditions on which an advance is granted

(b) (i) An advance should not exceed Rs. 350 or four month's pay or the estimated price of the conveyance whichever is the least. If the actual price paid is less than the advance taken, the balance should be refunded to the Government immediately.

(G.O.MsNo. 29 Fin. & P1g. Dt 5-2-1981).

Note : —Agricultural Demonstrator may be granted an advance not exceeding Rs. 366 in each case for the purchase of motor attachments for their push cycles See also Note under the Paragraph 4(a)(b) of Article 227. (Memo.No.31143 Exp. C/55-2, Finance, Dt 20-6-1955).

A Government servant who takes an advance should, within one month after drawing the advance, furnish the Accountant-General with a certificate stating either (1) that he has utilized the full amount of the advance for the object for which it was granted, or (2) that he has refunded into the treasury the balance of the advance in excess of the actual price paid for the conveyance. The gazetted officer, or the Head of the office, who draws the pay bill of the Government servant concerned should attach a certificate on the first pay bill cashed after the advance has been drawn and utilized that he has seen the conveyance and the voucher for its purchase. If the Government servant draws his own pay bill, the certificate should be furnished by the gazetted officer under whose immediate control he is working.

Note : —For the purpose of loans for the purchase of motor car/motor cycle the expression "actual price", occurring in the above paragraph and also in the agreement form (Form 13 of Andhra Pradesh Financial Code Volume I) should be considered as referring to the price paid by the Government servant as the cost of motor car/cycle and should be interpreted as excluding extraneous items of expenditure as insurance, registration charges and the cost of additional accessories, fitting spare wheels, etc., which are incurred for running the motor vehicles.

(Memo.No. 35674/Accts./6l -l Dt 19-9-1961).

(ii) A conveyance bought with an advance will be the property of the Government until the advance has been fully repaid together with the interest due on it. So long as a Government servant who has taken an advance still owes the Government anything in respect of it, he should submit to the head of his office every month a

certificate that the conveyance is in his possession and in good order. This certificate should be furnished before the Government servant's pay is disbursed, it should be attached to the pay bill if the Government servant draws his own pay bill and otherwise to the acquittance roll. The conveyance may, if necessary, be sold or otherwise disposed of with the previous sanction of the head of the department, provided that the sale- proceeds are applied towards the repayment of the advance and the interest due on it so far as may be necessary.

(iii) Such of the officers who are eligible for both Motor Car and Motor Cycle advances shall be sanctioned only one of the advances either for Motor Car or Motor Cycle, as the case may be. (G.O.Ms. No. 35 Fin. & Plg. Dt 27-2-1981).

Advances to Rural Medical Practitioners for the purchase of bicycles

Article 232-A. These advances are sanctioned, subject to the following rules and the provisions of Articles 227, 228 and 229 to the extent they are not inconsistent with the rules laid down in this Article :-

(1) **Eligibility for an advance** :—Advance will be granted for the purchase of bicycles to Rural Medical Practitioners working in Rural Subsidized Dispensaries except B class Practitioners working temporarily as Rural Medical Practitioners.

(2) **Conditions for the grant of an advance** :—The grant of an advance is subject to the following conditions :

(i) The advance will be limited to 80 per cent of the estimated cost of the bicycle, or Rs. 160 whichever is less.

(ii) The Rural Medical Practitioner who takes an advance should within one month after drawing the advance furnish the Accountant-General with a certificate stating either—

(a) that he has utilized the full amount of the advance for the purchase of a bicycle; or

(b) that he has refunded into the treasury any unutilized balance of the advance specifying the amount refunded.

(iii) The bicycle purchased with the advance should be mortgaged to the Government as security for the advance till it is completely repaid. The mortgage bond will be in Form 14-A. The procedure relating to the execution, examination and custody of the mortgage bond in respect of the advances for the purchase of motor cars! motor cycles laid down in Articles 230 and 231 will apply mutasis mutandis to the bonds executed by the Rural Medical Practitioner is subsidized dispensaries for the purchase of bicycles.

(3) **Procedure for application** :—A Rural Medical Practitioner who is eligible for and requires an advance should submit with his application an agreement executed by him in form 13-A to the President of the Zilla Parishad concerned who will send them to the Director of Medical Services, in the case of Registered Medical Practitioners working in Rural Subsidized Dispensaries of Indian Medicine and to the Honorary Special Officer, Indian Medicine Department in the case of those working in Dispensaries of Indigenous Medicine. The Director of Medical Services and the Honorary Special Offi

cer, Indian Medicine Department, should forward the applications to the Government through the Accountant-General.

(4) **Repayment of advance** :—The advance shall be recovered in ten monthly installments from the subsidies payable to the Rural Medical Practitioners, with interest at such rate as may be fixed by the Government from time to time.

The Treasury Officers concerned will be responsible for effecting the recoveries regularly form the subsidies payable till the advances are fully repaid with interest.

(C) PASSAGE ADVANCES

ARTICLE 233. The interest bearing "passage advances" falling under this head are granted to Government servants who are entitled to passage benefits as a condition of service but have exhausted them. ("Advances of passage money" are granted free of interest to Government servants who have never been entitled to any Government passage benefits — See Article 243).

A passage advance may be granted to a Government servant to enable him to meet the cost of passages by sea or air from a port in India to a port outside Asia for himself and members of his family (i.e., his wife, legitimate children and stepchildren residing with and wholly dependent upon him) and of the return voyage, subject to the general principles and conditions laid down in Article 227 and to the following rules :—

Eligibility of Government Servants for an advance

(a) (i) A gazetted Government servant of Non-Asiatic domicile holding substantively a permanent post under the Government, including a military Commissioned Officer in civil employ is eligible for an advance if he was entitled to passage benefits under Rule 12 of the Superior Civil Services Rules or under the Civil Services (Classification, Control and Appeal) Rules but exhausted them in respect of the person or persons for whose passages the advance is required.

Note :- A Government servant's domicile is determined for this purpose be the criteria laid down in Appendix B to Schedule IV of the Superior Civil Service Rules.

(ii) A Government servant is eligible for an advance on account of a member or members of his family, if otherwise admissible, even when he does not intend to travel with him.

(iii) A Government servant who does not intend to return to civil duty on the expiry of his leave is not eligible for an advance. When applying for an advance, a Government servant should submit a certificate that he intends to return to civil duty on the expiry of his leave, and also state whether he has taken, or intends to apply for, an advance for the same purpose from any General provident fund.

Sanctioning authority

(b) The High commissioner for India may sanction an advance to a Government servant who is on leave and draws his leave and draws his leave salary in London for the cost of return passages to India for the government servant and his family provided that no advance has been made for the same journey previously. Apart from that exception, the Government alone have power to sanction an advance.

Conditions on which an advance is granted

(c) (i) The amount of each advance should be a number of rupees which is a multiple of thirty-six and should not exceed Rs, 5,976 or four month's pay or the amount actually required at the time for the purpose for which it is granted whichever is less. When an advance had been sanctioned previously the amount of any further advance should be so restricted that the total amount outstanding will not exceed the above limits.

(ii) An advance should be recovered in installments in the manner indicated in Article 227, subject to the following further conditions

(1) When more than one advance has been sanctioned each advance should be treated separately for the purpose of making recoveries.

(2) The first instalment should ordinarily be recovered on the first occasion on which the borrower draws a full month's pay after drawing the advance and no recovery should ordinarily be made whilst the borrower is on leave. If, however, the borrower retires or is granted permission to retire as from the expiry of his leave, the outstanding balance of the advance (with the interest, if any due on it) should ordinarily be recovered at once, but if recovery in one instalment is likely to cause undue hardship, the Government or the High Commissioner for India may allow monthly recoveries to be made from the borrower's pension or leave salary at a rate of not less than half the monthly amount of the pension or leave salary. (In applying this rule, the amount to be handed over to a provident fund subscriber on his retirement should be taken into consideration).

(3) The borrower should submit to the Accountant-General or, if the advance is paid in England, to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount actually paid for the passages for which the advance is granted. If however, the time allowed for submission of the receipts may be extended by two months. If the receipts are not produced within the time allowed, the amount advanced (with the interest, if any, due on it) should be recovered at once. If the receipts produced are for an amount less than that advanced, the balance should be recovered at once.

(iii) Immediately on receipt of the advance the borrower should sign and submit to the Government an agreement in Form 16.

(D) ADVANCES FOR THE PURCHASE AND CONSTRUCTION OF HOUSES

Article 233-A. Subject to the provisions of Articles 227 and 229 these advances are governed by the rules framed in G.O.Ms.No. 368, Finance, Dt 26-3-58 as subsequently amended from time to time.

Note :—A printed booklet containing the "Rules for the grant of Loans to Government servants for house building purposes" has been issued separately in Finance Department which should be referred to. (Memo.No. 6209-A/Accts/64-2,/173-A, Dt 19-10-1964).

(E) ADVANCES FOR THE PURCHASE OF HORSES AND SADDLERY

Article 233-B.(1) The advances are subject to the provisions of Article 229 to the extent they are not inconsistent with the rules laid down in this Article.

(2) Officers of the Indian Administrative Service engaged on district administration are eligible for the advance.

(3) The advances will be sanctioned by the Government. The amount of advances should not exceed Rs. 1000 or the anticipated price of the horse and saddle, whichever is less. If the actual amount paid for purchase is less than the advance drawn, the balance should be refunded to the Government forthwith.

(4) Every application for an advance should be in Form 12-A and it should be forwarded to the Government together with an agreement in Form 13-B through the proper channel and the Accountant-General. In forwarding the application to the Government, the Accountant-General will state whether funds are available for the advance applied for, and what amounts if any are outstanding against the applicant on account of advances of all kinds, the Government will specify' in the sanction order a date by which the advance should be drawn which will not be more than a month later than the date of receipt of the Accountant-General's certificate. The sanction order will lapse if the advance is not drawn by the specified date.

(5) A second advance can be given only after the previous advance together with interest accrued has been repaid in full.

(6) The horse must be purchased within one month of the drawal of the advance. Failing this, the full amount of the advance with interest thereon for one month must be refunded to the Government. The receipt for the purchase should be forwarded to the Accountant-General for perusal and return.

(7) Recovery of the advance will be made in not more than 36 equal monthly installments by compulsory deductions from the pay bill of the Officer concerned, begin-fling with the first payment of a full month's pay after the advance is drawn provided that a borrower may repay two or more installments at the same time. Each monthly instalment will be an amount expressed in whole rupees, except the last one, when the remaining balance including any fraction of a rupee will be recovered.

(8) Interest will be charged on the advance at the rates prescribed by the Government form time to time which will be mentioned in the order sanctioning on the last day of each month and will be recovered in one or more installments, the amount of each such instalment being not appreciably greater than the amount fixed for the equal monthly installments for the recovery of the principal. The recovery of the interest will commence from the month following that in which the whole of the principal has been repaid.

(9) No horse and saddle purchased with an advance from the Government should be sold except with the previous sanction of the Government, unless the advance with the interest has been repaid in full. On the sale of a such horse and saddle the whole amount due to the Government must be refunded immediately, even if the amount then due to the Government be greater than the sale proceeds unless the Government sanction in writing the utilisation of the proceeds towards the purchase of another horse and saddle, subject to the limit of advance and other conditions herein prescribed and in that case, the officer concerned must execute a fresh agreement in Form 13-B.

(10) If an officer dies, retires or is discharged or dismissed from or quits the service of the Government during currency of the loan, the whole amount outstanding with interest accrued thereon will be recoverable at once.

(11) The horse will remain the property of the Government until the advance with interest is repaid in full.

(12) In the event of death of the horse due to natural or other causes recovery of the outstanding advance should continue to be made in accordance with the provisions contained in Rule 7 above.

(13) Within one month from the date of drawing the advance and after having purchased the horse, the Government servant should execute a mortgage bond in Form 14-B hypothecating the horse to the Government as security or the advance. The District Collector will transmit promptly the mortgage bond to the Accountant-General for scrutiny. It will, after such scrutiny be forwarded to the Government for safe custody.

(F) OTHER ADVANCES

(i) General

ARTICLE 234. These include (a) advance for the purchase of typewriters and (b) special advances such as those occasionally granted to Government servants who go abroad to pursue higher studies. The rules regarding advances for the purchase of typewriters are contained in Article 235. Special advances are granted by the Government only in exceptional cases and for specially strong reasons. When the Government grant a special advance, they specify in their order the conditions subject to which it is granted.

(ii) Advances for the purchase of typewriters

ARTICLE 235. An advance not exceeding Rs. 400 may be sanctioned for the purchase of a typewriter, subject to the general principles and conditions laid down in Article 227 and to the eligible for an advance.

Procedure for payment of an advance

(b) A Government servant who is eligible for and requires an advance in order to purchase a typewriter should apply to the Director of Stationery (through the head of the office in the case of a Section Officer of the Secretariat including the Secretariat of the Legislature) for the supply of the machine required, stating that he wishes the cost to be treated as an advance to him. The Director of Stationery will then arrange for the dealers to supply the typewriter to the Government servant and for the Accountant- General to pay the cost to the dealers by debit to the concerned head. No amount should be paid in cash to the borrower.

Conditions on which an advance is granted

(c) An advance should be recovered in installments in the manner indicated in Article 227. A typewriter bought with an advance will be the property of the Government until the advance has been fully repaid together with the interest due on it.

Note : —Gazetted Government servants on a pay exceeding Rs. 500 a month are allowed to buy typewriters through the Director of Stationery at the price at which they are supplied to the Government. On receipt of and requisition from any such Government servant, the director of Stationery will arrange for the dealers to supply the machine required direct to the Government servant at that price and to send the bill for it to the Government servant for payment direct.

(iii) ADVANCES REPAYABLE

General

ARTICLE 236. The transaction of Government business often necessitates the placing of funds at the disposal of Govt servants as temporary cash advances for public purposes. These are subsequently adjusted as expenditure under the appropriate heads account or recovered from the parties concerned. When such advances are free of interest, they are shown in the accounts as "Advances Repayable", under the following minor heads:—

(i) Civil advances, (ii) Special advances. (iii) Revenue advances. (iv) Forest advances.

The rules applicable to each of these classes of advances are contained in the following Articles. Clauses (1) and (4)(b) of Article 227 also apply to these advances.

(i) CIVIL ADVANCES

Classes of advances

ARTICLE 237. The following are some of the classes of advances included under this head :—

(1) Objection 'book advances.

(2) Advances of passage money.

(3) Advances to junior Indian Administrative Service Officers.

(4) Advances for the encouragement of legal studies in England.

They are dealt with in article 238 to 245.

(1) OBJECTION BOOK ADVANCES

Classes and advances

ARTICLE 238. These include the following :

(A) Advances on transfer,

(B) Advances on return from leave or special duty out of India and on first appointment.

(C) Advances to patients sent for anti-rabic treatment.

(D) Advances to Government servants on transfer to and from foreign service.

(E) Advances to Government Servants Proceeding on deputation outside India

(F) Festival Advances.

(G) Ex-gratia payment to the families of Govt. Servants who die while in service.

The conditions on which these advances are granted are set out below.

Note 1 :—For advances for journeys on tour, which are debited to the service head concerned, See Articles 84 and 100.

Note 2 : —Officers who draw establishment bills should maintain a separate register in which they should enter all the particulars regarding advances of pay etc., sanctioned to the

members of the establishment and also advances noted as outstanding in the last pay certificate, of Government servants transferred to their offices. The amount of the advance in each case should be shown as outstanding until it is completely recovered or the outstanding balance is entered in the last pay certificate of the officer. The register should be consulted whenever a last pay certificate is prepared.

Note 3 :- Advance of pay is not admissible in the case of transfers in which no public interest is served.

(A) Advances on transfer

ARTICLE 239. These advances are granted in accordance with the following rules:—

Eligibility of Government servants for an advance

(a) Advances of pay and/or travelling allowance granted to (1) a Government servant who receives an order of transfer during duty of leave, (2) a Government servant employed in the Secretariat in respect of each authorized move to and from Waltair and (2) a gazetted or a non-gazetted Government servant of Raj Bhavan for the move to and from Waltair every year in connection with the Summer Camp of the Governor falls under this head.

Sanctioning Authority

(b) The authorities shown below have power to sanction these advances to the extent indicated against each.

Nature of Advance	***Authority competent to grant sanction***
Advance of pay and/or transfer T.A. to permanent or Officiating Government Servant who are approved probationers to temporary Government Servants who are likely to be discharged within four months.	All Government Servants who are authorized to draw pay & T.A. bills of establishments are also authorized to sanction advance of pay and/or transfer T.A. Provided that no such advance is sanctioned to a temporary Government Servant who is likely to be discharged within 4 months unless a personal security bond is furnished in form II duly executed by the borrower together with a permanent Govt.Servant drawing a pay not less than of the borrower as surety guaranteeing the payment of the advance.

(Memo.No. 70662/975/A.&L./71- 11, Fin., Dt. 17-12-1974).

Note :—Government Servants authorised to draw pay and travelling allowance bills of establishments may sanction advance or pay and travelling allowance to themselves.

Exception 1 :—The above rule will not apply in the case of Assistant Inspectors of Labour. The authority to sanction advances of pay and travelling allowance on transfer to the Assistant Inspectors of Labour is the Commissioner of Labour.

(Memo.No. 48984/Exp. B/54-l, Fin., Dt. 14-12-1954).

Exception 2 :—The Superintendent of Police, Commandants and other Heads of Offices of equivalent or higher rank in the Police Department may sanction advances of pay and travelling allowance on transfer to officiating Police personnel who are approved probationers without insisting on the surety of a permanent Government Servant, provided the drawing Officer is satisfied that the Government Servant is likely to continue in the service and that there is every possibility of recouping the amount of advance sanctioned. (Memo.No. 24033/Accts./61 -1, Dt. 26-4-1961).

Exception 3 :—The Joint Collectors are authorised to sanction advance of pay and travelling advances to themselves on transfer. (Memo.No. 10146/298/Accts/64-1, Dt. 18-2-1964).

Conditions on which an advance is granted

(c) (1) An advance should not exceed one month's pay (excluding overseas pay) which the Government Servant is in receipt of immediately before transfer of one month's pay of the new post to which the Government Servant is entitled after reporting to duty whichever is less, plus the Travelling Allowance which he is expected to become entitled, under the rules in consequence of the transfer to another Station.

(Memo.No. 70662/975/A.&L. /71-11, Fin., Dt. 17-12-1974).

(2) An advance on account of a transfer should invariably be recorded of the Government Servant's last pay certificate. (See also instruction 1 (f) under Treasury Rule 19).

(3) The advance of pay should be recovered from the Government Servant's pay in three equal monthly installments, and the first instalment should be deducted from the first full month's pay drawn after the transfer or move. The first two installments should be fixed in whole rupees, and the remaining balance including any fraction of a rupee should be recovered as the third instalment. The advance of travelling allowance should be recovered in full in the Government servant's travelling allowance bill for the journey in question. The Government Servant should present this bill as soon as possible and, if the amount of the bill is less than the advance, he should refund the balance in cash at once. When recoveries have to be made from the same Government Servant on account of more than one advance of pay drawn on transfer, the recoveries should be made concurrently. Any amount recovered from the Government Servant in excess of the advance drawn should, if it remains unclaimed for one year from the date of the last recovery, credited as revenue to the Government.

(4) If any member of a Government Servant's family does not accompany him but follows him within six months from the date of his transfer (See Rule 75 of the Andhra Pradesh Travelling Allowance Rules), a separate advance may be granted at the time of account of the travelling expenses of that member, provided that no advance has already been drawn for the same purpose.

When a single advance is drawn for the travelling expenses of both the Government Servant and his family, it may be adjusted by submitting more than one bill, if the

members of the Government Servant's family do not actually complete the journey with him. The Government Servant should however certify on each adjustment bill that he will submit a further bill in due course for the travelling allowance admissible on account of the members of his family (to be specified) who have not yet completed the journey and that he expects the amount claimed in that bill to be not less than the balance of the advance left unadjusted. If necessary, he should refund a part of the balance in cash before signing this certificate.

(5) An advance of travelling allowance under this rule may be made by the competent authority to a temporary Government Servant without insisting on a surety from a permanent Government Servant provided it is restricted only to cover conveyance charges on account of the Government Servant concerned, his family and his baggage to the new station. The competent authority to do so will be the sanctioning authority in respect of a gazetted Government Servant and the Head of the Government concerned in respect of a non-gazetted or last grade Government Servant provided in the latter case the Government Servant concerned has completed one year's service and is not likely in the opinion of the Head of the Department, to be discharged within three months of the receipt of the advance. This does not preclude sanctioning of the advance of pay and travelling allowance to a temporary Government Servant on the same basis as for a permanent Government Servant provided the surety from a permanent Government Servant is obtained. (Memo.No. 37948/Exp-I-C/57-1, Finance, Dt. 11-1-1958).

(B) Advances on Return from Leave or Special Duty out of India and on

First Appointment

ARTICLE 240. These advances are granted in accordance with the following rules.

Eligibility for an advance

(a) Subject to the provisions of clause (2) of Article 227, an advance may be made.

(1) to any Government Servant (not being a member of the Indian Civil Service) on his arrival in India on first appointment, and

(2) to any Government Servant on return from leave or deputation elsewhere than in India, Ceylon, Nepal, Burma and Aden, provided that the leave was not leave on average pay not exceeding four months (or earned leave on full pay not exceeding the limit of earned leave on frill pay that can be sanctioned at a time to the Government Servant concerned if he is governed by the Andhra Pradesh Leave Rules, 1933 or the former Hyderabad Leave Rules), and provided that no advance has been drawn under Article 239.

Sanctioning authority

(b) The advance may be drawn only under an order of the Accountant-General from the treasury specified in the order.

Conditions of grant

(c) (1) The amount of an advance granted on first appointment should not exceed two months substantive pay (excluding overseas pay) less the amount of any

advance made in England. When a Government Servant on arrival in India asks for an advance and does not produce a last pay certificate, he should be required to furnish a declaration that he has not drawn any advance in England.

(2) The amount of an advance granted on return from leave or deputation should not exceed two months substantive pay (excluding overseas pay) or Rs. 1,000/- whichever is less, in addition to any advance made in England.

(3) An advance whether made in England or India, should be recovered by monthly installments of one-third of the pay drawn, the installments other than the last should be rounded to the nearest whole rupee and the balance still due should be recovered as the last instalment.

Note : —The recovery of an advance made under the Military Rules to a military officer employed under the Government who is subject to the Military Leave Rules should be made in accordance with those rules.

(C) Advances to patients sent for anti-rabic treatment

ARTICLE 241. These advances are granted in accordance with the rules contained in Appendix 18.

(D) Advances to Government Servants on transfer to and from foreign service

ARTICLE 242.(a) Advances to Government Servants on transfer to foreign service may be sanctioned by the Authority competent to sanction the transfer. The reimbursement of the advance to Government by the foreign employer should be made in lump by sending a cheque or Demand Draft in favour of the Accountant-General Andhra Pradesh, Hyderabad (or Madras as the case may be) in whose books the advances originally booked.

(b) Advance of pay to a Government Servant on his reversion from foreign service should be granted by the foreign employer only after consultation with the authority competent to sanction the transfer of the Government Servant to foreign service. As for the repayment of the advance to the foreign employer, immediately on receipt of a demand from the foreign employer duly supported by the cash receipt obtained from the Officer concerned at the time of the payment of the advance, the competent authority should refund the total amount to the foreign employer by the usual mode of payment in such cases, including if necessary, by means of a bank draft. The amount of the bank draft may be debited under the head “Departmental Advance Civil Advances” “S. Deposits and Advances Pan III Advances not bearing interest”. The recovery of the advance should be watched in the same manner as in the case of advance of pay sanctioned to a Government Servant under Article 239 of Andhra Pradesh Financial Code, Volume I. Since Travelling Allowance for the return journey on reversion of the Government Servant is to be borne by the foreign employer, the advance of Travelling Allowance granted by the foreign employer in this regard may be adjusted only on the Government Servant furnishing the Travelling Allowance bill which should be sent straight to the foreign employer.

(E) Advances to Government Servants Proceeding on Deputation Outside India

ARTICLE 242-A. Government Servants proceeding on deputation outside India may be granted advance of pay by the Government subject to the provision of Clause (2) of Article 227 and subject to the following conditions

(1) The period of deputation is not less than one month;

(2) The amount of advance is limited to a month's pay of the officer and is recovered in not more than three monthly installments; and

(3) In case of temporary Government Servant, surety from permanent Government Servant is obtained before the advance is sanctioned.

(F) Festival Advances

ARTICLE 242-B. These advances are granted in accordance with the following rules

(i) The advance may be granted to non-gazetted State Government Servants, skilled workers in the Industrial Establishments, members of the last-grade service including workers skilled and unskilled and contingent and work charged establishments remunerated on monthly rates of pay or wages subject to these rules. Casual employees will not be eligible for the advance. The amount of advance admissible will be as follows

1.	Class IV employees	. .	Rs. 3 00/-.
2.	Non-Gazetted Government Officers.	. .	Rs. 500/-.

(G.O.Ms.No. 143, Fin. & Plg. Dt. 20-6-1981).

Note 1 :—The concession may be extended to Government Servants employed under the emergency provisions also provided that the emergency candidates have put in at least one year of service on the date of drawal of the advance, that they are not likely to be ousted within a period of eight months beyond the month in which the advance is made and that before advances are sanctioned to them sureties from permanent Government Servants or any other form of security considered adequate by the sanctioning authority should be obtained —See also clause (v) below.

Note 2 : —Deleted as per G.O.Ms.No. 143, Fin. & Plg. Dt. 20-6-81.

(ii) The advances should be drawn two weeks immediately preceding the festival. It is admissible only to those on duty or leave on average pay or earned leave on full pay at the time the advance is drawn.

(iii) The advance will be recovered in not more than ten equal monthly installments by deduction from the pay bills, the first instalment being recorded from the pay following the month in which advance was made. The recoveries should be watched by the Head of the Office through a special register. The amount of each instalment should be rounded off to the nearest rupee, any balance being recovered in the last instalment.

(iv) The Advances shall be admissible on the eve of any festival mentioned in the list of holidays notified by the Government, every year irrespective of the community to which a Government Servant may belong and also irrespective of whether a general holiday or optional holiday has been declared for the festival in question. Only one advance can be sanctioned to an individual in a Financial year and that too when the arrears of a previous advance, if any, have been completely recovered.

(Memo.No. 29394-A/1042/ Accts./63-l, Dt. 26-4-1963).

(v) No member of any establishment should be granted more than one such advance in a financial year. [G.O.Ms.No. 143, Fin. & Plg. Dt. 20-6-1981]

(vi) Before these advances are sanctioned to temporary staff, sureties from permanent Government Servants or any other form of security considered adequate by the sanctioning authority should be obtained. The authorities competent to sanction these advances may, at their discretion, dispense with this requirements in the case of temporary staff/workers in industrial establishment etc., who have completed 3 years of continuous service and are likely to continue in service till the adjustment of the advance.

(vii) The advances should not be paid to temporary staff, workers in industrial establishments etc., who are not likely to continue in service for a period of at least eight months beyond the month in which the advance is paid.

(viii) No festival advance may be sanctioned to a Government Servant while the earlier advance sanctioned to him has not been completely recovered.
[Memo.No 53534/1 708/Accts./62-1, Dt. 11-9-1962]

No festival advance shall be granted to wife and husband when both of them happen to be Government Servants. In such cases only one of them is entitled for festival advance. [Memo.No. 5201/1008/Accts./70-lS, Dt. 11-7-1974]

The head of an office or the Gazetted Government Servant to whom the head of office has delegated the power of drawing establishment pay bills will be sanctioning authority. In the case of non-gazetted Government Servants who are empowered to draw bills on treasuries ad draw pay of self or establishment, their immediate Gazetted Officer will be the sanctioning authority for the drawal of the festival advance. These advances will on payment, be debitable to a new detailed head 766-Loans to Government Servants "Festival Advances". The recoveries of the advance will be accounted for on the receipt side under the same head. [Memo.No. 37158/Accts./61-1, Dt. 20-9-1961 & G.O.Ms.No. 143, Fin. & Plg. Dt. 20-6-1 981]

(G) Ex-Gratia Payment to the Families of Government Servants who die while in Service

"ARTICLE 242-C. Ex-Gratia payment shall be made in accordance with the following rules :

(i) **Eligibility** :—The families of Gazetted and Non-gazetted Government Servants in permanent or temporary employee (excluding casual and daily rated staff) who die while in service (whether on duty or on leave with or without pay shall be eligible for the relief).

(ii) **Amount of Relief** :—Not more than the amount of Rs, 5 00/- should be given as ex-gratia payment to the families of Government Servants who die while in service per Art. 242-C(i)." [G.O.Ms.No. 217, Fin. & P1g. (Accts. II) Dept., Dt. 28-8-1981].

(iii) **Beneficiaries** :—In the case of Government Servants eligible for the benefits of old pension Rules of ex-Hyderabad Government with the benefit of the Death-cum-Retirement Gratuity under G.O.Ms.No. 396, Fin. (Pen-I) Department, dated 22-9-1962 and the Revised Pension Rules of 1951 of ex-Hyderabad Government and Andhra Pradesh Liberalised Pension rule of 1961, payment should be made only to the person or persons

nominated by them, 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. In the case of Government Servants who are not eligible for the benefits of old pension rules of ex-Hyderabad with the benefits of the Death-cum-retirement gratuity under G.O.Ms.No. 396, Fin. (Pen-I) Department, dated 22-9-1962 and the Revised Pension Rules of ex-Hyderabad Government and benefits of Andhra Pradesh Liberalised Pension Rules, 1961 but are subscribers to the contributory provident fund or the general provident fund payment should be made to the person/persons nominated by them in the same proportion as they are entitled to the fund amounts as specified in the nomination. In cases where there are no nominations and there is a family, the payment should be made to the person or persons entitled to receive the amounts under Rule 25(i)(b) of the contributory provident fund Rules (Andhra Pradesh) or Rule 30(i)(b) of the General Provident Fund Rules (Andhra Pradesh) Rules, as the case may be and in the case where there is no family, the payment should be made to the person/persons entitled to the amount under the Provident Fund Act, 1925.

[xxx Para deleted as per G.O.Ms.No. 217, Fin. & Plg. Dept., Dt, 28-8-1981.]

(iv) **Account Head** :—Payments made under this order shall be debitable to the respective service heads under other office expenses.

The sanction order communicated by the Head of the Departments! Head of Office to the Audit Officer should contain the following particulars

(1) Name of the official (Gazetted or Non-gazetted).

(2) Designation of the post and name of the office and the Department in which the person was last working.

(3) Last pay drawn (permanent and officiating).

(4) Amounts of Ex-gratia sanctioned.

(5) Name of the payee (with details of relationship etc.).

(v) **Timely payments** :—The officer competent to draw and disburse the salary of the deceased Government servant should pay Ex-gratia to the beneficiaries immediately on a request being made to him either in writing or orally. Even in case where the beneficiaries do not make a request for any reason, the drawing and disbursing officer may enquire if possible and arrange the disbursement of the ex-gratia when so desired. The ex-gratia is to be drawn in A.P.F.C. Form 40 the bill for miscellaneous payments.

As it is essential to provide the relief in time, Heads of Departments/offices shall be empowered to use for this purpose the imprest or any other resources available for them for making immediate payment an recouping the amount by drawing from the Treasury as early as possible. The fact of payment in this behalf should be made in the L.P.C. sent with the papers relating to the Death-cum-retirement gratuity and similar other payments sent to the Audit Office. In case where submission of L.P.C. has been dispensed with, the fact of the payment of the advance should be indicated in the 'No Demand Certificate' or on page 3 of the Pension application or in the latter forwarding the pension papers to the Audit Officer.

(2) ADVANCES OF PASSAGE MONEY

ARTICLE 243. Passage advances granted free of interest to Government servants who have never been entitled to any passage benefits as a condition of their service fall under this head. They are subject to the general rules contained in Article 233 except that no interest is charged.

Note :—In respect of the Government servants who are deputed for training abroad and in whose cases the cost of to and for charges is to be met from State Funds, the payment of sea passage be made direct to the shipping Agents, who prefer the claims in advance of the journey. The payment of such passages is subject to its being adjusted in the detailed Travelling Allowance Bill and also the officer concerned gives an undertaking to the effect that it any part of the claim becomes inadmissible the over drawal will be refunded.

(3) ADVANCES TO JUNIOR I.A.S. AND I.P.S. OFFICERS

ARTICLE 244.(a) Each junior Indian Administrative Service Officer on appointment as Assistant Collector shall, on application to the Accountant-General be granted for the purchase of furniture and other necessary equipment, and advance not exceeding Rs. 1,500 which should be recovered by deduction of Rs. 150 from his monthly pay commencing with that for the fifth month after his joining duty in this State.

(b) Each Junior Indian Police Service Officer within two months from the date of joining his service in the State as Assistant Superintendent of Police, may on application to the Accountant-General be granted for the purchase of furniture and other necessary equipment an advance not exceeding Rs. 150 (Rs. five hundred only) which should be recovered by deduction in 10 (ten) equal monthly installments commencing from the third month of the drawal of the advance.

(Memo.No.37603-A/1318/63-3, Dt. 22-8-1963 & G.O.Ms.No. 170, Fin. & Plg., Dt. 1-5-1989).

Note :—Advances for the purchase of furniture and other necessary equipment may be sanctioned by the Government straightway without a report from the Accountant-General only in case where they are clearly aware of the availability of funds for the purpose and the outstanding monthly deduction from the pay of the junior Officer on account of other advance, if any, pending.

(4) ADVANCES FOR THE ENCOURAGEMENT OF LEGAL STUDIES IN ENGLAND

ARTICLE 245. These advances are made in England under the order of the High Commissioner for India and recovered in India in accordance with the rules relating to the grant of assistance to Government servants on leave in the United Kingdom who wish to prosecute their legal studies at one of the Inns of Court, London, or the King's Inns, Dublin. The detailed rules relating to members of the Indian Civil Service are contained in the Manual of Statutory Rules and Orders and those relating to members of the Andhra Pradesh Civil Service (Judicial Branch) are contained in the Andhra Pradesh Services Manual, Volume I.

(II) SPECIAL ADVANCES

General

ARTICLE 246. This head includes the following—

(1) imprests for minor irrigation works and works pertaining to rural water-supply schemes.

(2) imprests for works executed by the Revenue Department in the Scheduled Areas.

(3) advances to contractors and labourers employed on works executed by the Revenue Department in the Scheduled Areas.

(4) advances to contractors for making supplies to the Agricultural Department.

(5) advances for the destruction of agriculture pests and diseases.

(6) advances for the settlement of habitual offenders.

(7) advances to Kallars.

(8) advances for erecting temporary sheds in plague-affected areas.

(9) advances to Government Press employees for paying examination fees.

(10) advances to hostels.

(11) advances for rural re-construction works.

(12) advances to head constables, to the staff of the Finger Print Bureau, Anantapur, to Lance Naiks, Naik, Police constables and havaldars of the Special Armed Police and to the personnel in the Fire Service Dept. of the rank of leading firemen and below, for the purchase of spectacles, and

(13) any other interest-free special advances not classifiable under the other heads.

Note :—For advances for law suits, which are debited to the service head concerned as contingent charges, see Article 101.

The general or special orders of the Government governing each class of the advance mentioned above contain the special conditions that apply to them. The more important provisions are set out in Article 247 to 255-A.

(1) IMPRESTS FOR MINOR IRRIGATION WORKS AN]) WORKS PERTAINING TO RURAL WATER-SUPPLY SCHEMES

ARTICLE 247. At the beginning of each year the Collector of a district should communicate to each Tahsildar a list of repairs to minor irrigation works sanctioned for execution in the year. In connection with these repairs he may grant an imprest not exceeding Rs. 500 to each Tahsildar. The Advance should be drawn from the treasury in round sums only as and when required, and should he adjusted from time to time by detailed bills forwarded with vouchers to the Revenue Divisional Officer, who should check and countersign them and forward them to the Treasury Officer for adjustment. When the imprest or any part of it is no longer required, e.g., when the rainy season starts and work ceases, it should be refunded to the treasury in round sums.

Subject to the general conditions stated above, the Collector of a district may also grant an imprest not exceeding Rs. 350/- to the Tahsildar concerned in connection with the execution of a work pertaining to rural water-supply schemes.

(2) IMPRESTS FOR WORKS EXECUTED BY THE REVENUE DEPARTMENT IN THE SCHEDULED AREAS

ARTICLE 248. In the Visakhapatnam and East Godavari districts the Collector may grant to any Tahsildar or Deputy Tahsildar in charge of a taluk and imprest not

exceeding Rs. 1,000 in connection with works of petty construction and repairs entrusts to him for execution in the Scheduled Areas (see Article 149 and 151). The general conditions laid down in Article 247 apply to these imprests also.

(3) ADVANCES TO CONTRACTORS ANT) LABOURERS EMPLOYED ON WORKS EXECUTED BY THE REVENUE DEPARTMENT IN THE SCHEDULED AREAS

ARTICLE 249. The Agent to the Government, Visakhapatnam, may grant advances to contractors and labourers employed on work executed by the Revenue Department in the Scheduled Areas under his jurisdiction in exceptional circumstances when no other arrangements can be made for getting the work done. When an advance is made, security should, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. No advance should exceed 50 per cent of the amount of the estimate or Rs. 100, whichever is less. The advance should be entered as a charge in the cash book supported by a proper receipt signed by the payee, and should be adjusted in the first bill or part bill presented on account of work done.

(4) ADVANCES TO CONTRACTORS FOR MAKING SUPPLIES TO THE AGRICULTURE DEPARTMENT

ARTICLE 250. Any head of an office in the Agricultural Department who is a gazetted Officer may grant an advance not exceeding Rs. 100 to a contractor for the supply of any article, subject to the following conditions

(i) every advance must be made on the personal responsibility of the head of the officer concerned,

(ii) no advance should be sanctioned as a matter of course, or unless is really essential,

(iii) no second advance may be given to the same contractor until the first one has been cleared, and

(iv) the maximum limit of Rs. 100 applies to the total amount of advances made for the supply of any article of one class, even when they are made to several contractors.

Advances to contractors in the Forest Department

ARTICLE 250-A. Range Officers are empowered to give advances to contractors on their own responsibility upto a limit of Rs. 500 for each individual. Foresters are similarly empowered to give advances upto a limit of Rs. 50.

(5) ADVANCES FOR THE DESTRUCTION OF AGRICULTURAL PESTS AND DISEASES

ARTICLE 251. A Government servant who is appointed as an inspection officer and under the Madras Agricultural Pests and Diseases Act, 1919 (Madras Act III of 1919) may draw an advance of Rs. 25/-, from which he should meet the cost of the remedial or preventive measures taken by him under the Act.

As the work progresses, the inspecting officer should submit to the Tahsildar or of the Sub-treasury officer concerned the vouchers in support of the expenditure incurred by him from the advance and, on finishing the work he should refund any unexpended

balance. The cost of the remedial or preventive measures taken by the inspecting officer under the Act should be recovered from the occupiers of the area concerned in accordance with the rules and orders issued under the Act.

(6) ADVANCES FOR THE SETTLEMENT ON HABITUAL OFFENDERS

ARTICLE 252. The Deputy Inspector-General of Police, Railways and C.I.D., may grant advances, as shown below, to settlers including the Yenadis of the Chittoor district subject to a limit of Rs. 5,000 for the total amount of advances made each year —

	Nature and purpose of the advance	*Maximum advance for each settler.*	*Period of recovery*
		Rs.	
(a)	Industrial advances, for the purchase of looms and raw materials.	200	Not more than one year.
(b)	Agricultural advances for the purchase of implements, seed, manure and cattle.	100	Not more than three years.

Note :—The Deputy Inspector-General of Police, Railways and C.I.D., may sanction an extension of time not exceeding an year for the repayment of an advance.

The advance should be made and recovered through co-operative societies as far as possible. At a Settlement where there is no co-operative society, the advances may be made to the individual settlers and recovered through the Manager.

The Deputy Inspector-General of Police, Railways and C.I.D., may also place at the disposal of each Manager of a habitual offenders Settlement run by the Government a lumpsum of Rs. 200 each year from the funds at his disposal, for granting advances to the settlers for agricultural purposes. The Manager of Government settlement may grant an advance not exceeding Rs. 10 to an individual settler for the purchase of seed, agricultural implements and similar articles necessary for the cultivators of his land. Such advances should be recovered within one year. The Manager should report to. The Deputy Inspector-General of Police, Railways and C.I.D. for subsequent approval of all advances which he makes. If he does not expect to be able to utilize in full his allotment of Rs. 200, he should surrender the balance in time towards the end of the year.

Note : —The Deputy Inspector-General of Police, Railways and C.I.D., may also sanction agricultural advances to ex-convicts who are sent to Settlements as voluntary settlers subject to the conditions laid down in this Article. He should pay due regard to the probable length of the settlers stay in the settlement.

(7) ADVANCES TO KALLARS

ARTICLE 253. ***Omitted.***

(8) ADVANCES FOR ERECTING TEMPORARY SHEDS IN PLAGUE-AFFECTED AREAS

ARTICLE 254. Subject to the provisions of clause (2) of Article 227, the head of a department (see Appendix I) may grant an advance not exceeding one month's

substantive pay to each non-gazetted Government servant (Including menials) of his department employed in a plague-affected area for erecting a temporary shed. The advance should be recovered in six equal monthly installments.

(9) ADVANCES TO GOVERNMENT PRESS EMPLOYEES FOR PAYING EXAMINATION FEES

ARTICLE 255. The Director of Government Press Hyderabad may grant an advance of Rs. 6 for the lower grade and Rs. 12 for the higher grade examination in proof-reading to any employee of the Government Press who is required to pass the examination and whose monthly pay does not exceed Rs. 40 to enable him to pay the examination fee. The advance should be recovered in four equal monthly installments beginning with the first occasion on which a full month's pay is drawn after the advance is made.

(10) ADVANCES TO HEAD CONSTABLES, ETC., FOR THE PURCHASE OF SPECTACLES

ARTICLE 255-A. Deputy Inspector-General of Police and the Commissioner of Police, Hyderabad, may sanction advances to Head Constables and constables with defective eye-sight to enable them to purchase spectacles subject to the following conditions—

(i) The advance should be limited to actual requirements subject to a maximum of Rs. 35 in each case and the officer sanctioning the advance should satisfy himself that the amount is utilized for the purpose for which it is granted.

(ii) The advance should be granted only to persons who, in the opinion of the sanctioning officer, are unable to buy spectacles without it. As it is an interest free advance it should not be granted as a matter of course to all those who apply.

(iii) The advance should be recovered in not more than eighteen equal monthly installments.

The Deputy Inspector-General of Police, Railways and C.I.D.. Hyderabad, the Deputy Inspector-General of Police, Special Armed Police, Hyderabad, and the Regional Fire Officers. Fire Service Branch, respectively may sanction advances to the staff of the Finger Print Bureau, Anantapur, to the naiks, lance naiks, police constables and havaldars of the Special Armed Police, and to personnel in the Fire Service branch of the rank of leading firemen and below and telephone operators of the Fire Service Branch with defective eye-sight to enable them to purchase spectacles subject to the conditions mentioned in the above sub-paragraph.

ADVANCES FOR THE PURCHASE OF UNIFORM BY JUNIOR OFFICERS OF ANDHRA PRADESH SPECIAL POLICE BATTALIONS

ARTICLE 255B. The Commandants of the Andhra Pradesh Special Police Battalions may sanction a uniform advance of Rs. 120 to the each of the Senior Reserve Inspectors, Reserve Inspectors, and Reserve Sub-Inspectors on individual applications once in five years towards purchase of uniform.

The advance granted shall be recovered in six regular monthly installments from the pay bill of the persons concerned.

The Drawing Officers shall make an entry of the grant of advance in the Service Books of the individuals concerned and shall attach a certificate while claiming the advance that no previous advance was sanctioned within the preceding five years to the applicant. They will also obtain utilisation certificates from the officers to whom the advance is granted.

The following procedure for watching the recoveries and maintaining detailed accounts of the advances granted will be followed

(i) The Commandant of the Battalion concerned should maintain individual- wise accounts of advances paid and recoveries effected.

(ii) The sanction for the advances should be enclosed to the bills in which the advances are claimed.

(iii) The Commandant should reconcile his figures of advances drawn and recoveries effected in each month with the treasury concerned and send detailed statements to the Director-General of Police, Accountant- General and Home Department.

(iv) The Director-General of Police should periodically reconcile the figures communicated to him by the Commandants with the figures booked in the Office of the Accountant-General and furnish the certificate of reconciliation to the Accountant-General for each month.

(III) REVENUE ADVANCES

ARTICLE 256. The following advances fall under this head—

Advances for demarcation purposes.

Advances for replacing missing boundary marks.

The detailed rules regarding the grant of these advances to Government servants of the Revenue and Survey Departments and their subsequent adjustment are contained in the Standing Orders of the Board of Revenue and the Andhra Pradesh Survey Manual.

(IV) FOREST ADVANCES

ARTICLE 257. A Government servant in the Forest Department who is not incharge of a District Forest Office may, in accordance with departmental regulations be entrusted with a sum of money not exceeding a specified amount as an advance for executing works or for meeting current expenditure including contingent expenses and petty disbursements under travelling allowances.

The responsibility for the repayment of an advance rests primarily with the Government servant who receives it, but the District Forest officer is also responsible for the recovery of all advances made to his subordinates,

(IV) PERMANENT ADVANCES

ARTICLE 258. The rules relating to permanent advances are contained in Articles 94-98 and 106-107.

PERIODICAL REVIEW OF LOANS

ARTICLE 259. The Accountant-General will furnish Government with annual statements of all outstanding loans to enable the Government to review the transactions.

IRRECOVERABLE LOANS AND ADVANCES

Duties and powers of officers to write off

ARTICLE 260. In respect of advances for the detailed control, accounting and supervision of which the departmental Government servants are responsible, it is the duty of the departmental Government servants concerned, when any advance is ascertained to be irrecoverable, to take the necessary steps to get it written off the accounts under the sanction of the competent authority, and to advice the Accountant-General when it is written off in order that he may make the necessary adjustment in the accounts. Irrecoverable advances written off should be registered by the departmental Government servants concerned in a separate record in order that any recovery eventually found to be possible may be made.

The Government servants mentioned in Appendix 20 are authorised to remit or write-off loans and advances to the extent stated. Any such remission or write-off not covered by the powers specified in Appendix 20 requires the sanction of the Government.

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CHAPTER XI

DEPOSITS

INTRODUCTORY

ARTICLE 261. In connection with the transaction of public business the Government receive moneys deposited with them for various purposes by or on behalf of various public bodies and members of the public, and afterwards account for them by repayment or otherwise. Any department of the Government may receive such deposits; a large number of them relate to the revenue administration or the administration of justice. In relation to certain classes of deposits e.g., deposits of Local Fund, the Government's function is merely that of banker; in connection with certain other classes, e.g., Civil Deposits, they also control the administration of the journeys.

The Government sometimes decide to set aside sums for the revenues of a year or a series of years to be accumulated as a "fund", the balance at the credit of which is held as a deposit and expended on specified objects. They also receive contributions from other sources to some funds which they administer.

The transactions relating to moneys of the kinds described above are accounted for in the "Deposit Section" of Government accounts.

This Chapter deals with "Civil Deposits" which include the classes of deposits closely connected with the administration of various Government departments and controlled by the Government.

Classes of Civil Deposits

ARTICLE 262. "Civil Deposits" include —

(i) Revenue Deposits

(ii) Civil Court's Deposits

(iii) Criminal Court's Deposits

(iv) Personal Deposits

(v) Public Works Deposits

(vi) Trust Interest Funds

(vii) Deposits for work done for public bodies or private individuals

(viii) Unclaimed Provident Fund Deposits

(ix) Deposits of subscriptions for a Government loan.

The kinds of deposits include under each of the heads (i) to (v) above are specified in Appendix 21 The nature of the deposits included under the other heads in briefly explained below.

ARTICLE 263. Trust Interest Funds :—Transactions relating to interest on securities held by the Examiner of Local Fund Accounts as Treasurer of Charitable Endowments or on account of Miscellaneous Trusts are recorded under this head.

ARTICLE 264. Deposits for work done for public bodies or private individuals:— These deposits are made with the Government by local or other bodies financially independent of the Government to cover the payment of compensation for land which the Government propose to acquire for such bodies under the Land Acquisition Act 1894, (India Act I of 1894) (see the detailed rules in the Andhra Pradesh Land Acquisition Manual).

ARTICLE 265. Unclaimed Provident Fund Deposits :—Amounts standing at the credit of subscribers in Provident Funds under the control of the Government are transferred to this head at the end of a year if they have remained unclaimed for a period exceeding six months from the date when the subscriber ceased to be in the service of the Government.

ARTICLE 266. Deposits of subscriptions for a Government Loan :—This head is opened temporarily whenever the Government raise a loan in the open market.

General Principles and Rules

ARTICLE 267. The treasury should not credit any amount under a deposit head without the formal sanction of the competent authority. As a general rule no amount should be credited under a deposit head if it can be properly credited to some other known head in the Government account. The Treasury or Sub-treasury Officer should see that this rule is strictly followed and make representations to the court or other authority ordering the acceptance of a deposit, if he considered that the amount should be credited under some other head of account.

In particular, the following items should not be treated as deposits, but should be credited, on receipt, to the departmental head of account most nearly concerned, in accordance with the authorized procedure

(i) Revenue paid to the Government on account of a demand not yet, due.

(ii) Land Revenue and cesses collected in one taluk on account of another.

(iii) Receipts for which full particulars are not available.

Note : —These should be credited as miscellaneous receipts and adjusted to the proper head subsequently if necessary.

(iv) Any pay, pension or allowance or part thereof on the ground of the absence of the payee or for any other reason.

Note :—In a district office, pay should not be drawn till the claimant appears.

(v) Fines realized in cases in which an appeal is ending except to the extent indicated in Part III of Appendix 21.

(vi) Refunds of receipts (including stamp refunds) pending a claim for refund.

(vii) Sale-proceeds of unclaimed property, except to the extent indicated in Part III of Appendix 21.

(viii) Initial receipts of less than one rupee and balances of deposits due for refund of less than one rupee, except when they are credited to a deposit held under the orders of a court or received in connection with the acquisition or sale of. land.

ARTICLE 268. No transactions other than cash transactions may be accounted for in the deposit section of the Government account, Security deposits received from contractors, Government servants, etc., in forms other than cash and jewels or other property received for safe custody and return in kind should be brought on to the special registers prescribed for the purpose. They should not be credited as revenue or brought on to the deposit register, even though their value is stated in money — See Articles 276 and 278.

ARTICLE 269. No money tendered as Personal Deposits by private individuals or by Government servants acting otherwise than in their Official capacity and no funds of quasi public institutions, even though they are aided by the Government, may be accepted for deposit in a treasury except under an order of the Government.

ARTICLE 270. The procedure to be followed by Government servants in paying moneys received as deposits into the treasury or the Bank and subsequent withdrawing them when necessary, for repayment to the depositors or other persons entitled to them is prescribed in the Andhra Pradesh Treasury Code (see subsidiary rules and instructions wider Treasury Rules 10 & 16).

Lapse of deposits to the Government.

ARTICLE 271. In certain circumstances deposits lapse to the Government and are credited to the Government under the appropriate revenue head of account. The following rules specify these circumstances—

(i) *Revenue deposits* :—Deposits not exceeding five rupees unclaimed during the whole of a financial year, balances, not exceeding five years in each case of deposits partly repaid during the year the closing, and all deposits unclaimed for more than three complete financial years should be credited to the Government at the close of March in each year. For the purpose of this rule, the age of a deposit or the balance of a deposit not yet repaid should be reckoned from the date of the original deposits and not from the date of the last repayment.

	Time limits of lapse
Caution deposits taken from pupil-midwives and pupil-compounders undergoing training in Government Medical Institutions.	Two financial years.
Caution deposits taken from students in the Agriculture College, Bapatla.	Five financial years.
Caution deposits taken from the students of the Government Medical Colleges.	Seven financial years.
Caution deposits from students in the Government Engineering Colleges.	Five financial years.

Note :—For the purpose of this rule, the age of the deposits, remitted by local bodies and Co-operative Societies for special establishments deputed for service under local bodies or cooperative societies on foreign service terms, shall be reckoned from the date on which they become payable and not from the date of original deposit.

Exception 1 :—The Security deposits collected under the provisions of the Rice Milling Industry (Regulation) Act, 1958; the Andhra Pradesh Food Grains Dealers' Licensing Order, 1964; The Andhra Pradesh Sugar Dealer's Licensing Order 1963 and the Andhra Pradesh Kerosene (Licensing and Distribution) Order, 1965 should be carried over from year to year without limitation when the licences are renewed.

Civil and Criminal Court's deposits :—(a) High Court's deposits — Section 1 of the Unclaimed Deposits Act, 1866 (India Act XXV of 1866). governs the lapsing of these deposits to the Government.

(b) *Deposits of the City Courts of Small Causes* :—The lapsing of these deposits to the Government is governed by the rules issued in this behalf.

(c) (i) *Other Civil Court's deposits* :—(Excluding deposits under the Payment of Wages Act, 1936). The lapsing of these deposits to the Government is governed by the rules issued by the High Court in this behalf.

(ii) *Deposits under the Payment of Wages Act, 1936* :—Amount due to a worker under Section 15 of the Payment of Wages Act, 1936, should be drawn by the worker or any person entitled to claim it on his behalf form the authority appointed under Section 15, sub-section (1) of the said Act within a period of three years from the date on which the amount is deposited with or received by the said authority. If it is not drawn within this period, it shall at the end of the financial year in which the said period of three years expired be treated as unclaimed deposit and credited to the State Government by book adjustment by the Accountant- General on receipt of detailed statements from the authority concerned.

(d) *Criminal Courts deposits* :—These deposits lapse to the Government in the same manner as "Revenue Deposits" item (i) above.

(iii) *Personal deposits* :—(l) *Official Receiver's deposit* — The lapsing of these deposits is governed by the rules issued by the Hon'ble the Chief Justice Court of Judicature at Hyderabad in this behalf.

(2) *Cash deposits of patients in Government hospitals* —(Cash receipts other than cash deposits towards hospital stoppages). — These deposits should be allowed to lapse to Government if they remain unclaimed for more than three complete financial years.

(3) Caution money deposit taken from students or trainees of Government Educational institutions shall lapse after three financial years from the date it becomes repayable. (Memo.No. 65172/1230/Accts./67-l 1, Dt, 14-6-1968).

(4) *Other personal deposits accounts* :—The balances in the personal Deposit Accounts do not lapse to Government if outstanding for more than three complete account years. Except where by law or rules having the force of law, personal deposit accounts are created by transferring funds from a Consolidated fund for discharging liabilities of the Government arising out of special enactment, personal deposit accounts created by debit to the Consolidated fund should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated fund, the personal deposit accounts being opened next year again, if necessary, in the usual manner.

(Memo.No. 1596/Accts./59-4, Dt. 31-12-1959).

If a personal Deposit Account is not operated upon for a considerable period and there is reason to believe that the need for the Deposit Account has ceased, the same should be closed in consultation with the Officer in whose favour the Deposit Account has been opened.

Note :—Personal Deposit Accounts opened by debit to the consolidated fund, in connection with the working of schemes of commercial and quasi-commercial nature and schemes whose transactions spread over more than one financial year, need not be closed at the end of the financial year in which the Deposit Accounts have been opened. Such Deposit Accounts should be closed when the need for them ceases.

(iv) *Pubic Works deposits (including those relating to the Electricity Department)*:— These deposits lapse to the Government in the manner as "Revenue Deposits" item (i) above, except that the age of a Public Works Deposit, or the balance of a Public Works Deposit not yet repaid should be reckoned from the date when the deposit or balance, as the case may be first becomes repayable.

Note :—The balances pending in the Treasuries under the head 'work done for the Public bodies' may be treated as Revenue deposits after ensuring that.—

(i) No claim of the local body is pending for refunding of any excess deposits, and

(ii) No part of the amount represents balances that should have been transferred to Civil Court Deposits.

If any claim arises subsequently after clearing the items pending in the treasuries, the usual procedure and norms for the refund of Revenue Deposits should be followed.

ARTICLE 272. A deposit credited to the Government under Article 271 and for which the detailed accounts are not kept at the treasury except in the case of undisbursed amounts of beriz deductions credited to "*Revenue Deposits*" prior to 31st March, 1937 and lapsed to Government should only be repaid with the previous sanction of the Accountant-General. He will authorize payment on being satisfied—

(1) that the item was really received.

(2) that it was credited to the Government as lapsed.

(3) that it is claimed by a person who might have drawn it before it lapsed, and

(4) that the competent departmental authority has signed the refund application and furnished the necessary certificates as to the claimant's identity and title to the amount see also Article 34.

Note :—Deposits, the detailed accounts of which are kept at the treasuries and which are credited to the Government under Article 271 may be refunded without the sanction of the Accountant-General. Before authorising the refund in such cases, the treasury officer shall ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid previously and that the claimants identity and title to the money are certified by the officer signing the application for refund.

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CHAPTER XII

RESPONSIBILITY FOR LOSSES OF PUBLIC MONEYS OR PROPERTY

General

ARTICLE 273. The Government will hold a Government servant personally responsible for any loss sustained by the Government through fraud or negligence on his part and also for any loss through fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence — (see also Article 5.)

The cardinal principle governing the assessment of responsibility for such losses is that every Government servant should exercise the same diligence and care in respect of all expenditure from public funds under his control as person of ordinary prudence would exercise in respect of the expenditure of his own money — (see also Article 3).

ARTICLE 274. A Govt. servant who has to arrange for public moneys to be carried from one place to another by a messenger should take all reasonable precautions to prevent any loss in transit due to misappropriation of the moneys by the messenger or any other cause. He should pay due regard to all relevant factors including the status of the messenger employed and the distance over which the moneys have to be carried. As far as possible he should use for this purpose only permanent Government Servants whom he knows to be reliable. When the amount to be carried is considerable, he should not entrust it to a single low-paid subordinate.

ARTICLE 274-A. The following rules should be observed in cashing bills or in remitting money from one office to another. They prescribe the minimum precautions to be observed for safeguarding Government money outside a Government office in normal circumstances. If conditions are in any way abnormal, as when the general tranquility is disturbed or when the money has to be transported over a long distance or when crimes against property have been unusually ripe in any area, the officers should use their judgment as to the additional precautions that may be required. Officers can also relax

at their discretion the requirements of the rules, where it is safe to do so and depute such other suitable persons as they deem fit; but the officers will be personally held responsible for any loss which may occur as a result of misuse of the discretion.

These rules do not apply to the remittance of the treasure which is governed by the rules in Andhra Pradesh Treasury Code or to village Officers remittances.

(a) *Sums below Rs.* 500 :—(i) If the sum is below Rs. 250, a single peon should be employed.

(ii) If the sum is Rs. 250 or above, but less than Rs. 500 two peons, or an attainder, or a shroff or clerk, or a Government servant of a corresponding status should be employed.

In the case of Registration and Stamps Department for remittances upto a sum of Rs. 500 a single peon should be employed.

(b) *Sums of Rs. 500 and above, but below Rs. 5,000* :—A clerk, or a person of corresponding status in superior service accompanied by a peon should be employed.

(c) *Sums of Rs. 5,000 and above, but below Rs. 50,000* :—Two clerks or a clerk and a shroff, or an officer not lower in status than a Huzur Treasurer a Taluk Head Accountant, accompanied by one or two peons should be employed.

(d) *Sums of Rs. 50,000 and above* :—An officer not lower in status than Huzur Treasurer or Taluk Head Accountant, and a clerk or shroff, with an escort of two peons should be employed.

Note (i) :—Officers must use their discretion as to the persons employed. A peon recently entertained or a peon whose honesty has been suspected should not be employed alone.

Note (ii) :—When a sum of money between Rs. 5,000 and Rs. 20,000 has to be brought from, or sent to the Bank or treasury, only persons who hold substantive posts in Government service and have rendered a service of not less than ten years should be sent.

Note (iii) —Special arrangements should be made where this is essential or ordinarily when the amounts cashed are greatly in excess of Rs. 50,000. If police escort is considered necessary, the general or special sanction of the Government should be obtained explaining fully the necessity for it.

Exception :—The Superintendent of Police in the case of District/Treasuries/Sub-Treasuries/and the Commissioner of City Police in the case of Pension Payment Office, Hyderabad should provide the reduced Police Escorts to the District Treasuries/Sub-Treasuries/Pension Payment Office subject to availability of manpower.

Note :—The detailed rules relating to the Public Works, Electricity and Police Department are contained in the Public Works Department Code, the Electricity Department Manual and the Police Standing Orders respectively.

ARTICLE 275. One important method by which the Government endeavor to minimize the risk of losses and ensure that it shall be possible to recover the amount of any loss that may be sustained is the taking of adequate security from certain Government servants who are entrusted with the custody or handling of Government servants who are entrusted with the custody or handling of Government cash or stores and from contractors who supply stores or execute works for the Government. This chapter contains the rules

relating to (i) security deposits and (ii) the action to be taken when any loss of public moneys or property occurs.

SECURITY DEPOSITS

Security Deposits — Government Servants

ARTICLE 276. Every cashier, store-keeper, sub-store-keeper and other subordinate who is entrusted, whether permanently or temporarily with the custody of Government cash or stores should ordinarily be required to furnish security and to execute a security and may ultimately refund or appropriate it (see Article 283). A reference to each such bond should be recorded in the Register of Security Deposits. This register should be iii Form 17, except when some other form is specially prescribed in the rules or orders applicable to any department. If preferred, the forms prescribed for use in the Public Works department may be adopted by any other department. The amount of security to be furnished by each such Government servant should be fixed with due regard to circumstances and local conditions in accordance with the rules contained in the department if any. If a case arises which does not fall early within the provisions of any existing rule or order, the head of the office should report the circumstances in full and obtain the specific orders of the head of the department or other prescribed authority as to whether security should be taken and, if so for what amount.

ARTICLE 277. When a Government servant who has furnished security takes leave other than casual leave or is deputed to other duty, the government servant who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless a competent authority has authorized a relaxation of the rules regarding security applicable to his case.

Note :—Exemption may be accorded to an individual in exceptional circumstances from furnishing the required receipts subject to the following conditions

(i) that the Departments of Secretariat are satisfied that there is no risk involved

(ii) such exemption is granted only in the case of permanent Government servants; and

(iii) that the period of officiating arrangement does not exceed four months.

Security deposits — contractors

ARTICLE 278. Whenever a private person or a firm contracts with the Government to supply stores or execute a work, he or it should, unless exempted by competent authority, be required to give security for the due fulfillments of the contract and suitable provisions regarding the security should be incorporated in the agreement executed with reference to Articles 128 and 166. A reference to the agreement should be recovered in the Register of Security Deposits — See Article 276.

Forms of security and conditions on which they are accepted

ARTICLE 279. The security taken from a Government servant or a contractor should be in one of the following form subject to conditions noted against each or partly in one and partly in another of these forms when this is specially permitted by the departmental authority authorized to accept the security

Forms (1)	***Conditions*** (2)
1. Cash	The Government will pay no interest on any deposit held by them in the form of cash except in the case of security deposits received from the consumers in all the operating systems of the Electricity Department.
2. Promissory notes of the Government, the Central Government or any other State Government, Municipal Debentures, Port Trust Bonds or Bonds and or Debentures issued by the State Financial Corporations or A.P.S.E.B.	These securities should be accepted at 5 per cent below the market price or at the face value, whichever is less, and should be duly endorsed in favour of the prescribed authority in accordance with the rules in Chapter X of the Government Securities Manual (4th Edition). Contractors who furnish security in this form should be required to endorse the securities in favour of the Executive Engineer in the Public Works Department, the disbursing officer in the Electricity Department and the District Forest Officer in Forest Department.

Note :—The departmental authority before accepting Government promissory notes from the Government servant or a contractor should carefully scrutinise the chain of endorsements appearing on the notes in the light of the instructions contained in Chapter V of the Government Securities Manual (4th Edition). He should also furnish the details of the notes to District Treasury where the notes are enfaced for payment of interest and ascertain whether the notes are outstanding. If the Departmental authority is not fully satisfied that the chain of endorsements appearing on the notes is in order, he may lodge the notes at the counter of Public Debt Office for examination. If the Public Debt Office is not located at that place, the departmental authority may insist on the notes bearing doubtful endorsement being renewed before accepting them. However, if the Govt. servant or the contractor presenting the security expressly authorises the departmental authority to send the securities to the Public Debt Office for examination at his risk and case, such request may be acceded to. The notes should in such cases be sent to the Public Debt Office concerned by registered post insured for a nominal sum of Rs. 100.

3. Stock certificates of the Government, Central Government or any other State Government.	These should be accepted at 5 per cent below the market price or at the face value whichever is less. The person who furnishes these certificates as security should transfer them to the prescribed authority (in the name of his office) by registration in the books of the Pubic Debt Office and produce evidence of such registration before the certificates are accepted as security deposit. Similarly, when the security has to be returned to the person who furnished it, the authority concerned should effect the retransfer by registration in the Public Debt Office See the rules contained in Chapter X of the Government Securities Manual
4. Post Office Savings Bank deposits.	A pass book for a deposit made under Rule. 45(b) of the Post Office Savings Bank Rules may be accepted as security, provided that the depositor has signed and delivered to the Postmaster a letter in the prescribed form, as required by Rule 45(f) of those Rules. Alternatively the Government servants or contractor who furnishes security may offer security in the form of cash with a request that it be deposited in the post office Savings Bank in the name of the pledgee (departmental authority which takes the security)

(1)	(2)
	in accordance with Rule 4 5(g) of the Post Office Savings Bank Rules. (See Article 281).
5. Post Office Cash Certificates and Saving Certificates issued by the Govt.	The certificates should be formally transferred to the pledgee with the sanction of the Head Postmaster in accordance with Rule 5 of the Post Office Cash Certificate Rules, and should be accepted at their surrender value at the time of tender. In the event of the security given in the form of 'savings certificates' being forfeited to the Government within the period during which the certificates are not encashable, the certificates should be retained by the Govt. servant holding the security for the minimum period required and then encashed of the purpose of appropriating to Government the amount due.
6. Deposit receipts of the State Bank of India, the State Bank of Hyd. and all Scheduled Banks.	(i) The deposit receipt should be made out in the name of the pledges or if it is made out in the name of the pledger, the bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledges. (ii) The depositor should agree in writing to undertake any risks involved in the investment. (iii) The bank should agree that, on receiving a signed treasury challan and a withdrawal order from the pledgee in respect of the deposit or any part of it, it will at once remit the amount specified into the nearest treasury along with the challan and send the treasury receipt to the pledgee. (iv) The responsibility of the pledgee in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the bank that he has done so.

Note :—The parties concerned may make, either by a suitable deposit or a guarantee, arrangements with any bank which should deposit Government securities to cover the amount of security demanded, with a margin of 5 per cent below market value.

7. Fidelity bonds of Insurance Companies approved by the Government for this purpose— See the list of approved firms in Appendix 22.	A fidelity bond may be accepted as security from a Government servant (but not from a contractor), provided that it is in Form 18.

Note :—The form of Fidelity Guarantee Bond issued by the Indian Insurance Companies' Association Pool (Form No. 18-A) may be accepted in lieu of Form No. 18 in the case of Insurance Companies which are members of the Indian Insurance Companies Association Pool.

7-A. Treasury Savings Deposit Certificates and National Plan Certificates.	Treasury Savings Deposit Certificates and National Plan Certificates may be accepted as security, at their surrender value.

(1)	(2)
8. Other forms of security specifically approved by the Government for acceptance in any particular department, e.g., mortgages on real property and personal security in the Revenue Department and Treasury and Accounts Dept.	Security in any such form should be accepted in the particular department concerned only in accordance with the rules and conditions laid down in the relevant departmental code or manual or in special orders of the Government.

Note :—When a work is executed on the piece-work contract system security may also be taken in the form of percentage deduction made from the contractors's bills — See Article 163.

ARTICLE 280. Security furnished m cash by a Government servant or a contractor may be converted, at the cost of the depositor, into one (or, when specially permitted, partly into one and partly into another) of the interest bearing forms of security mentioned in items (2) to (6) in the preceding Article, provided—

(i) that the depositor has expressly requested in writing that this be done and

(ii) that the acceptance of new form or forms of security is permissible under the terms of the agreement or bond.

Cash actually received or recovered may be converted into an interest bearing form of security in the manner described above, even when it forms part of a deposit which is being paid in installments and has not yet been realised in full. Percentage deductions made from a contractor's bills held as security for the due fulfillments of a contract should not, however, be converted into any other form of security unless a departmental rule or order makes special provision for such conversion.

Post Office Savings Bank Deposits

ARTICLE 281. The following procedure should be observed when cash tendered as security is to be deposited in the Post Office Savings Bank :-

(i) The Government servant who takes the security (the pledgee) should send a letter to the Postmaster through the person who has to furnish the security explaining the nature of the security and requiring the Postmaster to receive the deposit and issue the pass book in his (pledgee's) name "on account of the security of A.B. (the person pledging)". The person who is to furnish the Security should present the letter at the Post Office with the requisite amount in cash and the Savings Bank index card in the prescribed form signed at the foot by the pledgee.

(ii) The Postmaster will deliver the Savings Bank pass book to the person pledging the security. The latter should transmit it without delay to the pledgee, and the pledgee should give him a receipt for it in the prescribed, form.

Fidelity bond premia

ARTICLE 282. When a Government servant has furnished security in the form of a fidelity bond, the departmental authority receiving the bond should see that the

government servant pays the premia necessary to keep it alive on the due dates. If the Government servant fails to deliver the premium receipt to the departmental authority m time, he should be removed from his post at once.

Forms of security bonds

ARTICLE 283. The form of the security bond to be executed by a Government servant at the time of furnishing security (see Article 276) will vary according to the form of security furnished See Form 19. If a Government servant is specially permitted to furnish security partly in one and partly in another the forms of security specified in Article 279, he should execute two bonds, one for each kind of security. A proviso should be inserted in every security bond stating that the security for any new post to which the Government servant may be transferred.

Registration of security bonds

ARTICLE 284. The registration of a security bond is compulsory if security is furnished in the form of immovable property See section 17 (b) of the Indian Registration Act, 1908 (India Act XVI of 1908) and Section 59 of the Transfer of Property Act, 1882 (India Act IV of 1882). When security is furnished in any other form, registration of the security bond is optional and it need not be registered, unless in any particular case the departmental authority which takes the security bond considers that the Government's interests would be prejudiced by not registering it. In all cases where registration is considered necessary, it should be done at the expense of the Government.

Custody of securities and security bonds

ARTICLE 285. Post Office Savings Bank pass books, fidelity bonds and security bonds or agreements should be kept in the safe custody of the departmental authority which takes the security.

All the Post Office Savings Bank pass books should be sent to the Post Office as soon as possible after the 15th June of each year, so that the necessary entries on account of interest may be made in them.

The security bonds of Government servants employed in the treasuries in each district should be kept in a locked box in the double-lock strong room of the district treasury; the Treasury Officer is responsible for the safe custody of the bonds and should keep the key of the box in his personal custody.

Government promissory notes, stock certificates, Post Office cash certificates and saving certificates issued by the Government, municipal debentures and Port Trust deposited as security should be lodged for safe custody with the State Bank of Hyderabad, in Hyderabad city and with District treasury in other places, in accordance with the rules in Chapter IX and X of the Government Securities Manual.

As an exception to this rule, in the Electricity Department Post Office cash certificates and savings certificates issued by the Government deposited as security by consumers of electricity may be kept in safe custody in a locked safe by the Superintending Engineer or the Chief Accountant concerned.

A departmental authority which accepts a deposit receipt of the bank mentioned in item (6) of Article 279 as security should retain the receipt in its safe custody. The

depositor should receive the interest, when due, direct from the bank on a letter from the pledgee authorizing the bank to pay it to him,

ARTICLE 286. A security deposit taken from a Government servant should be retained for at least six months from the date when he vacates his post, but a security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

ARTICLE 287. When a Government servant who has furnished security in one office is transferred to another office or department, the security should be retained by the first office until the period specified in the security bond has expired, so that any amounts ordered to be recovered during that period in respect of his service in the first office may be recovered from it. On the expiry of the specified period, the Government servant who took the security should release it from the pledge in his favour and pass it on to the head of the office to which the Government servant has been transferred, requesting him to return it to the pledger and obtain and forward his acknowledgment. If the Government servant's new post is also one in which security should be furnished, the head of the office should arrange, immediately on receipt of the security for return to the pledger to get a fresh security bond executed by him and to have the security duly pledged in favour of the proper departmental authority to the extent necessary. The pledger's acknowledgment mentioned above should, however, invariably be obtained and sent to the head of the first office.

The head of the office to which the Government servant is transferred should require him to furnish security at once for any amount by which the security required for the new post exceeds that furnished in the former post. Apart from that he may, if he considers the original security sufficient, wait for it to be passed on and duly pledged again, and need not require the Government servant to furnish fresh security. He should ascertain from the head of the office from which the Government servant is transferred what amount of security be furnished there and whether any recoveries are likely to be made from it before it is passed on, and should then decide whether that security will be sufficient or whether the Government servant should be required to furnish fresh security for the whole or any part of the amount.

Periodical verification of all securities

ARTICLE 288. Every departmental authority should verify periodically, and at least once a year in May, all security which it has taken in various forms from Government servants and contractors and report the result to the immediate superior authority.

This rule applies to all forms of security, including personal security or security in the form of immovable property. In verifying personal security, a departmental authority should satisfy itself as to the solvency of the surety, and in verifying security in the form of immovable property it should see that the actual market value of the property is not less than the amount of security required.

For the verification of securities lodged with the district treasury under Article 285, it is sufficient to obtain a certificate from the Collector once a year in May giving particulars of the securities deposited with the treasury for safe custody, and stating that he has checked and counted them and found them to be correct.

For the verification of securities lodged with the State Bank of Hyderabad under Article 285, it is sufficient to check as soon as it appears in the Andhra Pradesh Gazette, the annual list which the Bank publishes of the securities deposited with it for safe custody, and take steps at once to have any error or omission rectified See paragraph 112 of the Government Securities Manual.

Annual valuation of Government promissory notes etc.

ARTICLE 289. When a Government servant or a contractor has furnished any security in the form of promissory notes of the Government, the Central Government or any other State Government; or in the form of stock certificates of the Government, Central Government or any other State Government, Municipal debentures or Port Trust bonds, the departmental authority which received the securities and sent them for safe custody should ascertain in May of each year whether their value, when valued at the market price of May 1st of that year or the face value whichever is less in each case, is still sufficient to cover the amount of security required. If the total value of the securities deposited by a Government servant or a contractor as ascertained at this annual valuation, falls short of the amount of security required plus 5 per cent by Rs. 100/- or more, the departmental authority should at once call on the depositor to furnish additional security to the extent of the shortage. No securities should be returned to any depositor on account of an increase in their value as ascertained at this annual valuation unless (i) the securities have appreciated as so considerably that securities of the face value of Rs. 100/- or more could be withdrawn and the remaining securities (valued as described above) would still be sufficient to cover the amount of security require plus 5 percent or proved against fluctuations, and (ii) the depositor submits a written request for the return of the securities that could be so withdrawn.

The Departmental authority before accepting Government promissory notes from a Government servant or a contractor should carefully scrutinise the chain of endorsements appearing on the notes in the light of the instructions contained in Chapter V of the Government Securities Manual (4th Edition). He should also furnish the details of the notes to District Treasury where the notes are enfaced for payment of interest and ascertain whether the notes are outstanding. If the Departmental authority is not fully satisfied that the chain of endorsements appearing on the notes is in order, he may lodge the notes at the counter of Public Debt Office for examination. If the Public Debt Office is not located at that place, the departmental authority may insist on the notes bearing doubtful endorsement being renewed before accepting them. However, if the Government servant or the contractor presenting the security expressly authorises the departmental authority to send the securities to the Public Debt Office for examination at his risk and cost such request may be accepted to. The notes should in such cases be sent to Public Debt Office concerned by registered post insured for a nominal sum of Rs. 100/-.

Repayment of security deposits

ARTICLE 290. Without the special orders of the competent authority, no security deposit should be paid or re-transferred to the depositor, or other- wise disposed of, except in accordance with the terms of his security bond or agreement. A departmental authority on returning any security to a depositor should invariably obtain his acknowledgment duly signed and witnessed. When an interest bearing security is returned or retransferred, the acknowledgment should set forth the full particulars of the security.

The percentage deduction from bills held as security in connection with contracts to execute works under the piece-work contract system should not be refunded till final bills have been prepared and passed.

Repayment of cash deposited in the Post Office Savings Banks

ARTICLE 291. When an amount lodged in the Post Office Savings Bank as a security deposit under Article 281 is no longer required, the departmental authority to which it is pledged (pledgee) should obtain from the person who pledged the security the receipt originally granted to him or the pass book or a fresh receipt duly signed and witnessed. Such receipt should be duly numbered and filed, and the numbers should be entered in the Register of Security Deposits. After obtaining a proper receipt, the pledgee should deliver the Post Office Savings Bank pass book to the person who pledged the security and furnish him with an application in the form prescribed by the Postal Department for the withdrawal of the balance at the credit of the account together with the interest due on it. The pledgee should sign the application and enter the name of the person who pledged the security as that of the messenger or agent entitled to receive payment. The person who pledged the security will then be able to withdraw the amount due to him from the Post Office Savings Banks.

Adjusted of claim against a security deposit lodged in the Post Office Savings Banks

ARTICLE 292. When the pledgee has a claim on behalf of the Government against security deposit account pledged to him in the Post Office Savings Bank [in accordance with Rule 45(f) or (g) of the Post Office Savings Bank Rules] at a Post Office which has direct transactions with the treasury and the amount of the claim is to be credited to the Government, he should send the pass book to the Post Office with the usual application for withdrawal, duly signed by him and with the words "To be adjusted by transfer in the Government accounts to the credit of the Department (State)" written in red ink across it. The Post Office will make the necessary entries in the pass book and send the pledgee a treasury voucher for the amount withdrawn. When the pledgee has more than one security deposit account pledged to him at the Post Office Savings Bank and applies for the withdrawal of moneys from more than one such account on the same day the Post Office will issue only a single treasury voucher covering all the withdrawals. If the pledgee does not receive the treasury voucher by the next day after that on which he sends the application he should call for it from the Post Office. On receipt of the treasury voucher, the departmental authority which applied for the withdrawal should verify the entries, countersign it and forward it to the Treasury or Sub- treasury Officer as soon as possible in accordance with the procedure prescribed in this connection in the A. P. Treasury Code (see Instructions 19 under Treasury Rule 10).

If the Post Office at which the security deposit account in the Post Office Savings Bank has been opened has no direct transactions with the treasury, the pledgee should apply to the Post Office for the withdrawal of the amount required in the ordinary manner and on receipt of the amount, should remit it into the treasury like any other departmental receipt.

When, after a transfer or payment, a pass book shows any balance in favour of the depositor, the Postmaster will return it to the pledgee. When the account is closed by a

transfer or payment, the Postmaster will not return the pass book to the pledgee; but will deal with it in accordance with the Post Office Savings Bank Rules.

Security deposit of a private employer of a Government servant on foreign service

ARTICLE 293. When a Government servant is to be transferred to foreign service under a private employer, the authority competent to sanction the transfer should require the employer to deposit, before the transfer is sanctioned, security equivalent to three months pay of the Government servant in foreign service. The security should consist of either (I) cash paid into the nearest Government treasury as a 'Revenue deposit' (see Appendix 21) or (ii) securities of the Central Government or the Andhra Pradesh Government in the form of promissory notes or stock certificates endorsed or transferred in favour of the authority sanctioning the transfer of the Government servant to foreign service or other prescribed authority, or (iii) a Post Office Savings Bank deposit, the pass book for which is deposited with and pledged to that authority, or (iv) Post office Cash Certificates and Savings Certificates issued by the Government valued at their surrender value at the time of tender and formally transferred to that authority. A Post Office Savings Bank pass book so pledged should be kept in the safe custody of the authority to which it is pledged; securities of the Central Government or the Andhra Pradesh Government in the form of promissory notes, Post Office cash certificates and savings certificates issued by the Government should be lodged for safe custody with the State Bank of Hyderabad in Hyderabad city and with the district treasury in other places in accordance with the rules in Chapter IX of the Government Securities Manual. The security deposit should be returned to the private employer after the Government servant's period of foreign service has expired, and the claims of the Government and the Government servant against the private employer have been settled.

Note :—Municipalities, Zilla Parishads, Universities, Railways, the Court of Wards and the Indian Central Cotton Committee, should not be treated as private employers for the purpose of this Article.

II. — LOSSES

Reports of the Losses

ARTICLE 294. When any facts indicating that defalcation or loss of public moneys, stamp, opium, stores or other movable or immovable property has occurred or that a serious account irregularity has been committed come to the notice of any Government servant, he should inform the head of the office immediately. If it appears to the head of the office prima facie that there has been any such occurrence which concerns his office or in which a Government servant subordinate to him is involved, he should send a preliminary report immediately to the Accountant-General, and through the proper channel, to the head of the department. On receipt of the information, the head of the department should report the matter to the Government without delay. These reports should be sent even when the person responsible for a loss has made it good. Reports regarding a loss by way of damage to immovable property belonging to the Government should be sent in accordance with the special provisions of Article 299.

The Collectors should submit telegraphic intimation, immediately followed by detailed reports, to the Board of Revenue and the Government in all cases of misappro

priation of public money involving Rs. 5,000!- and above. The Board of Revenue should submit a detailed report to the Government, as to the steps taken by it in the matter, as early as possible thereafter.

The preliminary report to the Accountant-General may be either a copy of the report to the head of the department or relevant extracts from it showing, so far as information is available at the time, the exact nature of the defalcation or loss and the circumstances which made it possible.

Losses involving embezzlement, serious irregularities, etc. should be reported by the Government servant concerned to higher authorities irrespective of amount involved.

After sending the preliminary reports, the head of the office should investigate the matter fully without delay and take all necessary further action See Article 300 to 302. As soon as the investigation is complete he should send a complete and detailed final report to the Accountant- General and, through the proper, channel to the head of the department describing the nature and extent of the loss or account irregularity and the circumstances (including any breach or neglect of an existing rule) which made it possible, and stating whether any amount lost has been recovered and, if not, whether it is possible to recover it in any way. The report should also state what disciplinary action, has been taken or is recommended against the Government servant responsible and what steps have been taken or are recommended with a view to prevent the recurrence of any such loss or account irregularity. The head of the department should also submit a final report to the Government giving full information on all these points and, when necessary, making his recommendations.

When a petty loss not exceeding Rs. 400!- does not appear to involve an embezzlement, a serious account irregularity or any other important feature requiring detailed investigation and consideration, or to concern the Reserve Bank, the preliminary and final reports prescribed in this Article need only be sent to the authority competent to write off the loss or deal with it otherwise. The Board of Revenue is authorized to dispose of all cases of embezzlement by village officers without reference to the Government, unless in its opinion the case presents special features or the order of the Government are required on any specific points.

An individual report of misappropriation of collections by a village officer or loss of money while in his custody which does not exceed Rs. 200/- need not also be sent by the Collector to the Board of Revenue and by the latter to the Accountant-General unless there are important features of defects of system which merit consideration. The Collector should, how- ever, send to the Board of Revenue half-yearly a statement of cases of embezzlements or losses of money involving amounts not exceeding Rs. 400/- which occurred in the half-year showing the amount, place with district, name of official responsible, disciplinary action taken if any, in each case, the amount recovered or the amount written off. The half-years regarding which all the particulars required by the Accountant-General had not been shown previously. The Board of Revenue will review the half-yearly statements received from the Collectors and furnish to the Accountant-General a copy of the statements.

Note :—Any loss of departmental revenue due to whatever cause or any loss in respect of stores occurring otherwise than in the ordinary course or on account of fair wear and tear should

be treated as a loss to the Government within the meaning of this Article see also Articles 141 and 298.

Losses with which the Reserve Bank is concerned

ARTICLE 295. If the Accountant-General becomes aware in and manner of any loss to the Government which the Reserve Bank of India may possibly be held to be liable to make good to the Government, whether it relates to operations conducted by the Reserve bank or its agents on Government account or to any other matter, he will immediately call for such further information, as he may require regarding it. On receipt of this information, which must be obtained without delay, he will at once make a full report to the Government. If there is any doubt or dispute as to the facts of the liability, the Government will arrange authorities concerned for a Government servant and any office of the Reserve bank (and an officer of the State Bank of India if the loss relates to an operation effected through its agency) to be appointed as soon as possible to carry out a joint investigation of the facts, while they are fresh and make a full report together with, if possible, a recommendation for an amicable settlement. If they are unable to make any such joint recommendation, their report should at last clear the ground as far as possible, so that stated case may be referred, if necessary, to an arbitrator or legal authority. This investigation will be undertaken at once and independently of any departmental or police enquiry.

Losses of cash due to the acceptance of counterfeit coins

ARTICLE 296. Losses of cash due to the acceptance of counterfeit coins in State treasuries should not be debited to the Government in any case without their specific approval.

Write-off losses

ARTICLE 297. When it proves to be impossible to recover the whole or a part of any public moneys that have been lost (including the value of any stamps found to be deficient or damaged), the irrecoverable amount should be written off in the regular Government account under the orders of the competent authority-see Article 81 and 82 of the Andhra Pradesh Account Code, Volume-I. The orders of the competent authority should also be obtained for writing off from any relevant value of commercial accounts that are maintained any irrecoverable amount relating to a loss connected with a building, land or equipment or to unprofitable outlay on a work. The Government have empowered the authorities shown in Appendix 23 to sanction such writes-off subject to the limits and conditions mentioned there (for writes-off of irrecoverable loans and advances, see Article 260 and Appendix-20).

Note :—In general, losses sustained by the Union Government through the negligence or culpability of the staff paid by the State Government vice- versa should be borne as they occur, i.e., by the Union Government if the loss occurs in connection with Union transactions and by the State Government, if it is on account of the State transactions.

In cases where recoveries are made in cash, e.g., by deductions from pay or otherwise, from the persons responsible for a loss, the entire amount recovered should be credited to the Government, which, under the above arrangement would bear the loss for this purpose. Recoveries made indirectly, e.g., by stoppage of increments or promotion as a measure of punishment, should not be treated as recoveries made in cash. Where the staff is paid for by one Government and the

loss is borne by another Government, a copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the former to the latter.

Losses of stores

ARTICLE 298. All losses in respect of stores should be duly recorded in the stock accounts and the formal sanction of the competent authority should be obtained for writing them off or dealing with them otherwise, even when no formal correction or adjustment in the accounts is necessary. Losses due to depreciation should be analysed and recorded under the following heads, according as they are due to —

(1) normal fluctuation of market prices,

(2) fair wear and tear,

(3) lack of foresight in regulating purchases, or

(4) neglect after purchase.

Losses not due to depreciation should be grouped and recorded under the following heads—

(1) Losses due to theft,

(2) Losses due to neglect, and

(3) Losses due to calamities such as fire or flood.

The provisions of Article 249 apply to all the losses mentioned in this Article except items (1) and (2) under losses due to depreciation.

The rules regarding the disposal of obsolete, surplus and unserviceable stores are contained in Articles 139 to 142.

Note :—When a contractor or a departmental employee fails to return any Government tools, their value including the appropriate centage charges should be recovered from him.

Damages to immovable Government property

ARTICLE 299. When a loss occurs by way of damage to any immovable property belonging to the Government (including buildings, communications and irrigation works) due to any calamity such as fire or flood or to any cause other the fair wear and tear, the Government servant in immediate charge of the property should report the matter at once to his immediate superior and a preliminary report should be sent through the proper channel without delay to the head of the department, who will report the loss to the Government. When the cause of the loss has been fully investigated and it has been decided whether or not the property should be restored, the head of the office concerned should send a final detailed report to the head of the department and at the same time an abstract of it in form 20 to the Accountant-General. The head of the department should send a final detailed report to the Government when he proposes that the Government should write off the loss, recommends that the Government should take disciplinary action or applies for funds to be specially provided to meet the cost of restoration of the property.

When a petty loss not exceeding Rs. 400/- does not appear to involve any important feature requiring detailed investigation and consideration, the preliminary and final reports prescribed in this Article need only be sent to the authority competent to write off the loss or deal with it otherwise.

Losses involving embezzlement, serious irregularities, etc., should be reported by the Government servant concerned to higher authorities irrespective of amount involved.

The provisions of this Article do not apply to losses in the Electricity Department except when they exceed Rs. 10,000/- in each case.

All river conservancy works are treated as repair works/and consequently losses by way of damage to such works will not reduce the capital value of any Government property and so need not be formally written off the accounts. The preliminary and final reports prescribed in this Article should, however, be sent in respect of any such loss when it exceeds Rs. 10,000/-. Any such loss not exceeding Rs. 10,000/- need only be reported to the authority competent to sanction the restoration of the damaged work.

The Board of Revenue, the Commissioner of Labour, the Chief Engineer in the Public Works and Electricity Departments, the Inspector-General of Police, the Chief Conservator of Forests and the Director of Industries and Commerce are authorised to write off losses not exceeding Rs. 5 00/- in each case by way of damage to immovable property belonging to the Government.

Note :—In case of loss by way of damage to any immovable property belonging to the Government, the value of the damaged portion need not be written off the accounts, if the restoration of the damaged portion is commenced within a period of two years from the date of damage.

General principles and procedure for enforcing responsibility for losses

ARTICLE 300. The following general principles should be followed in enforcing the personal responsibility of the Government servant or servants concerned for a loss sustained by the Government of the kind mentioned in the first paragraph of Article 273, and of any person for a loss sustained by Government by on account of a criminal offence committed by him

(1) Whenever there is reason to suspect the Government have sustained a loss on account of fraud or any other criminal offence on the part of any person or negligence (which includes a financial irregularity) on the part of any Government servant, the head of the office or other appropriate authority should investigate the matter fully without avoidable delay. When necessary, the administrative authority may ask the Accountant-General to furnish all vouchers and other documents in his possession that may be relevant to the investigation. If the investigation is so complex as to require the assistance of an expert audit officer, the administrative authority should report the facts to the Government and request them to depute an audit officer for the purpose, the administrative authority and the audit officer will each be personally responsible within their respective spheres, for completing the investigation expeditiously.

(2) Whenever it appears likely that recourse may be had to judicial proceedings in connection with a loss sustained by the Government, the administrative authority concerned should take competent legal advice at once. If there is a reasonable suspicion that a loss sustained by the Government is due to the commission of a criminal offence, the procedure prescribed in Articles 301 and 302 should be followed.

(3) (a) Whenever an administrative authority holds that a Government servant is responsible for a loss sustained by the Government, it should always consider both whether the whole or any part of the loss should be recovered from him in money and

whether any other form of disciplinary action should be taken. In deciding the amount to be recovered, it should consider not only the circumstances of the loss but also the Government servant's financial position, since the penalty should not be such as to impair his future efficiency.

(b) Whenever a loss is held to be due to fraud on the part of a Government servant or servants, every endeavors should be made to recover the whole amount lost from the guilty persons. If the failure of a superior officer to exercise proper supervision and control has facilitated the fraud, he should be called strictly to account and suitably dealt with after carefully assessing his personal liability in the matter, e.g., by recovering from him in money a suitable proportion of the loss, or by stopping his increments or reducing the pay.

(c) Whenever any Government property or equipment is lost, damaged or destroyed on account of the carelessness of a Government servant to whom it is entrusted (e.g., a policeman's rifle, a touring officer's tents, a factory motor lorry or an engineer's instruments), the appropriate administrative Authority should always consider whether the amount of the loss sustained by the Government should not be recovered in full up to the limit of the Government servant's capacity to pay.

(4) (a) The pension of a retiring Government servant who is involved in any loss or irregularity which is under investigation should on no account be sanctioned until his responsibility in the matter has been finally determined. Whenever any authority investigates any loss or irregularity, it should take special care to ascertain at once whether prima facie the investigation may affect any pensionable Government servant who is likely to retire within the next two years or has retired but not yet been granted his pension, if so, it should immediately report the fact to the Accountant-General and the authority competent to sanction the Government servant's pension and they should see that the pension is not sanctioned until the Government servant's responsibility in the matter has been finally determined, unless the sanctioning authority decides that for special reason, which would be recorded, the result of the investigation need not be awaited.

(b) Whenever a competent authority orders that any amount should be recovered from the Government servant, otherwise than by forfeiture of his security deposit if any, on account of a loss sustained by the Government through fraud or negligence on his part and he is about to retire from service the amount should be recovered, as far as possible, by deduction from the last pay or leave salary due to him. If any amount still remains to be recovered, the Government servant should be asked to give his written consent to the recovery of the remaining amount from his pension. If he gives his written consent the authority which sanctions the pension should state the fact clearly in the order sanctioning his pension, and should also indicate in it the number of installments in which the amount is to be recovered. If the Government servant declines to give his written consent to the recovery of the remaining amount from his pension the recovery should be made directly from his pension under Article 351-A, Civil Service Regulations, when that is permissible. When that is not permissible, the desirability of making permanent reduction in the amount of his pension under Article 470(b), Civil Service Regulations, should be considered. The proof of a specific instance of fraud or negligence by the Government servant would justify a decision that the Government servant's service had not been thoroughly satisfactory. The pension papers in any such case should be submitted for the

orders of Government through the Accountant- General with the recommendation of the head of the department, (see also subsidiary Rule 34 under Treasury Rule 16).

(c) When a retired Government servant whose pension has already been sanctioned is held to have caused a loss to the Government by his fraud or negligence whilst in service and it appears likely that the amount could be recovered by bringing a suit against him, the matter should be reported to the Government for orders. If, in any particular case, it is not found feasible to take action against a retired Government servant in regard to a loss sustained by the Government on account of any fraud or negligence found to have been committed by him when in service, this should not be made an excuse for absolving any other Government servants who are also responsible for the loss and are still in service.

[(d) Recovery from the Govt. servant for the losses by misappropriation of Govt. money shall be, recovery of the misappropriated amount I loss caused at bank rate as fixed by RBI + 2% (This is actual cost of funds for State Government). The loss / misappropriation shall be determined by the disciplinary authority as per rules, and the recovery proposed is at the cost of funds for the Govt. and it may not be punishment.]

(Added by G.O.Ms. No. 33, Finance Dept. dated 9-2-2006)

Departmental enquiries regarding frauds, etc., in which Govt. servants are involved

ARTICLE 301. The general rule is that departmental proceedings should be instituted at the earliest possible against all the Government servants involved in any loss sustained by the Government on account of fraud, embezzlement or any similar offence, and conducted with strict adherence to the rules up to the point at which prosecution of any one of them begins. At that stage it should be specifically considered whether it is practicable to carry the departmental proceedings against any of the others any further without waiting for the result of the prosecution; if it is, they should be carried as far as possible but not, as a rule, to the stage of finding and sentence. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competent to take disciplinary action is of opinion the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings, against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

The departmental proceedings contemplated in the preceding paragraph are those regulated by the Civil Services (Classification, Control and Appeal) Rules. When action is taken under the Public Servants (Inquiries) Act, 1850 (India Act XXXVI I of 1850), this ordinarily takes the place of a criminal prosecution as regards the person or persons accused, but the procedure as regards to other persons involved against whom the act is not employed should be in accordance with the instructions given in the preceding paragraph.

Prosecution for embezzlement of public moneys or property

ARTICLE 302.(a) Whenever the head of an office finds that there is a reasonable suspicion that a criminal offence has been committed in respect of an public moneys or property, he should as a general rule report the matter at once to the Police and simultaneously inform the District Magistrate (or, in Hyderabad city, the Commissioner of Police) and the head of his department that he has laid an information before the Police. The Police should then keep the Government servant who had the information and the

District Magistrate (or, in Hyderabad city, the Commissioner of Police) informed as to the action they take in the matter.

If, however, it is suspected that a village headman or office has failed to remit Government revenue collected by him, the Tahsildar or Deputy Tahsildar should make an immediate enquiry and endeavor to collect any amount found to be in deficit. He should then report the result of this action to the Revenue Divisional Officer who will decide whether a criminal prosecution should be launched or whether departmental action will be sufficient.

(b) When the case is heard by the Court, the head of the office concerned should see that all the witnesses serving in his department and all documentary evidence in the control of his department are punctually produced. He should also appoint a Government servant of the department to attend the proceedings in the Court and assist the prosecuting staff.

(c) If prosecution for an offence of this kind results in the discharge or acquittal of any person, or in the imposition of any sentence which appears to be inadequate, the head of the office concerned should at once send a full statement the facts of the case to the District Magistrate or, in Hyderabad City, the Commissioner of Police; if the District Magistrate or the Commissioner of Police, as the case may be, considers that further, proceeding should be taken in revision or appeal. he should proceed as he would in any other case and should keep the head of the office concerned informed regarding the further proceedings. A special order of the Government is necessary for filing an appeal against an acquittal.

(d) The head of the office concerned should submit, in addition to the reports prescribed in Article 294 and 300 prompt reports to the Government through the proper channel at each stage regarding—

(i) the commencement of the Police investigation.

(ii) the decision to prosecute in any particular case.

(iii) the result of any prosecution.

(iv) the decision to proceed further iii revision or appeal in any case, and

(v) the result of any proceedings in revision or appeal.

(e) Notwithstanding anything contained in the preceding portion of this Article, the head of the office concerned may, when he considers it to be desirable, refer any matter through the proper channel for the orders of the Government before taking action.

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CHAPTER XIII

LOCAL FUNDS

Introductory

ARTICLE 303. The transactions of local funds (as defined in Article 6) are not included as such in the Government Account, except in so far as their cash balances are deposited with the Government under the rules and accounted for under the deposit head "Deposits of Local Funds" in the "Public Account". The Government function in regard to such deposits is that of a banker (see Chapter XI of this Code and Chapter VII of Part III of the Andhra Pradesh Treasury Code).

ARTICLE 304. The main classes of local funds are

(See also Chapter IV and Part III of the Andhra Pradesh Treasury Code)

(i) (a) District Funds [i.e., the moneys of Zilla Parishad governed by the Andhra Pradesh Panchayat Raj Act, 1994.]

(b) Panchayat Funds [i.e., the moneys of Panchayats governed by the A.P. Panchayat Raj Act, 1994.]

(ii) Municipal Fund [i.e., the moneys of municipal councils governed by the A.P. District Municipalities Act, 1965.]

(iii) Education Funds [i.e., the Fee Funds of Universities and the Elementary Education Funds and Zilla Parishads and Municipal Councils governed by the A.P. Elementary Education Act, 1982.]

(iv) Port and Marine Funds that do not relate to major ports [including the Minor Ports Fund, the Minor Ports Pilotage Funds and the Tuticorin Port Fund governed by the Indian Ports Act, 1908 (India Act XV of 1908), as subsequently amended and the Landing and Shipping Dues Funds Governed by the Madras Out Post, Landing and Shipping Fees Act 1885 (Madras Act III of 1885 as subsequently amended).]

(v) Market Committee Funds [i.e., the moneys of Market Commit- tees governed by the A.P. Agricultural Market Committees Act 1964.]

(vi) The Central Fund constituted to meet the leave salary, salary and contribution towards provident fund in respect of the Municipal Commissioners and the Panchayat Executive Officers during leave, and

(vii) Library Fund (i.e., the moneys of the Local Library Authorities governed by the A.P. Public Libraries Act).

ARTICLE 305. Local bodies (as defined in Article 6) perform functions closely allied to those of the Government, and receive aid from the Government in the form of grants and loans for certain purposes. This chapter contains the rules relating to some of financial transactions between the Government and local bodies.

Grants to local and other bodies

ARTICLE 306. The payment of the various classes of grants to local bodies, e.g., grants for hospitals and dispensaries, grants for the maintenance of roads and educational grants, is governed by the general or special orders of the Government in regard to each class of grant.

A list of the grants paid to local and other bodies on account of certain fines realised by Courts and credited to the Government is contained in Appendix 24. The grants on account of these fines should be drawn, and paid in the manner indicated in the Andhra Pradesh Treasury Code. (See subsidiary rule 23 under Treasury Rule 16).

Loans to local bodies

ARTICLE 307. The detailed procedure to be followed in connection with borrowing by local bodies from the Government is laid down in the Andhra Pradesh Local Authorities Loans Rules, which are printed in Appendix 17. (See also Article 222)

Charges recoverable from local bodies

ARTICLE 308. When the Government agree to render a service to, or incur a charge on account of a local body the estimated amount of the charge or cost of the service should ordinarily be recovered in advance in accordance with the principle laid down in Article 12. In exceptional cases, however, the Government may authorize one of the following special arrangements—

(a) The expenditure may be charged against the local body's account with the treasury as and when it is incurred; or

(b) The expenditure may be met by advances from Government funds in the first instance and then recovered promptly from the local body either in cash or by adjustment against its account with the treasury.

ARTICLE 309. Any amount due to the Government by a local body and remaining unpaid, including any amount overdue for payment in respect of a loan, should be recovered at the earliest opportunity in the manner indicated in subsidiary Rule 25 under treasury Rule 16 by adjustment from any non-statutory grant which the Government have sanctioned for payment to it.

Land Cess including Education Cess payments to Zilla Parishads and Panchayats

ARTICLE 310. On behalf of Zilla Parishads, Mandal Parishads and Gram Panchayats the Revenue Department of the Government collects, along with the Government's land revenue, the land cess including education cess levied for the benefit of those bodies. The Village Officers while remitting the land revenue along with cess should show separately the Land Revenue, the Land cess and Education cess in separate columns in the Chitta as well as in the village remittance (Irsalnama or chalan) so that the Land Revenue clerk in the Tahsil Office may check the correctness of the cess amount at the rate fixed by the Government from time to time towards Education cess and land/local cess. The Land Revenue clerk after checking the correctness of the Irsalnama (chalan) may enter the cess amount separately in the Land Revenue chitta maintained in the Tahsil Office, and pass on the chalan to the Sub-Treasury or the Bank as the case may be for acceptance. At the end of month i.e., on the treasury closing day, he should post the cess amounts village-wise, make totals of the village- wise remittances and apportion the Local/Land cess and Education cess amounts among the several local bodies in the ratios ordered by the Government from time to time. The Tahsildar may then issue proceedings sanctioning the amount to the various local bodies at the Taluk level itself. The proceedings of the Tahsildar sanctioning the cesses should be communicated to the Revenue Divisional Officer, District Panchayat Officer, Extension Officer (Panchayats) and the District Treasury Officer. The Taluk Officer, Extension Officer (Panchayats) and the District Panchayat Officer should open monthly periodicals to watch the prompt adjustment of cesses. The Tahsildar after sanctioning the amount will also present an adjustment bill at the Sub-Treasury enclosing the copy of the proceedings for the adjustment of amount to the various local bodies as prescribed in Instruction 38 under T.R. 16 of Andhra Pradesh Treasury Code Volume I. Any excess or under payments made provisionally in the monthly payments are liable to be adjusted from the subsequent payments.

The Revenue Divisional Officer concerned will check the accounts maintained by the Tahsildars at least once in six months to ensure correct apportionment and to avoid any over payments. The accounts maintained by the Tahsildars who are empowered to authorise the refunds without sanction of the Collectors will also be subjected to periodical internal check by the Collectors concerned once a half year to ensure the correct apportionment and to avoid any possible over payment.

ARTICLE 310-A. The following are the Local bodies entitled to compensation from the process of entertainments tax under Section 13 of the A.P. Entertainments Tax Act, 1939 in respect of entertainments held within their respective jurisdiction :

(1) In Municipal areas-The Municipal Council concerned.

(2) In the areas of Panchayat Boards - The Panchayat Board.

(3) In other areas-The Zilla Parishad concerned.

Commercial Tax Officers are the authorities empowered—

(i) to sanction payment of the proceeds of the entertainment tax to the Local bodies in their jurisdiction,

(ii) to revalidate the arrears due to the Local Bodies in their jurisdiction.

Procedure of assignment :—Assignment of the proceeds to Local Bodies should be made once a quarter. For this purpose, Entertainment Tax Officers should submit to Commercial Tax Officers, in the first week of April, July, October and January every year, a statement showing the amount of tax under Sections 4,5,14, and 15 of the A.P. Entertainment Tax Act, 1939 realised in the previous quarter with details as to the respective areas. The statements should contain a certificate of the Entertainment Tax Officer concerned that the departmental and treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification, with the Treasury figures shall issue proceedings sanctioning the amounts to the local bodies to which the amounts are adjusted. The Commercial Tax Officers shall send the proceedings to the Treasury Officers for adjustment to the concerned local bodies. The Treasury Officer after verifying the amounts should append pay order on the proceedings itself which becomes a voucher and the Treasury Officer will issue a certificate of credit in respect of the amount adjusted to several local bodies for each individual local body such as Panchayat Samithi, Gram Panchayat, Municipality etc., as desired by the Commercial Tax Officer.

If after reconciliation any modification is found necessary, the Local Bodies concerned should be informed of the same and the necessary adjustments may be made while sanctioning payment for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment.

ARTICLE 310-B. The following are the local bodies entitled to apportionment from the cinematography fees collected under sub- rule (6) of Rule 16 of the Andhra Pradesh Cinemas (Regulation) Rule, 1970 (as amended from time to time) in respect of the Cinematography shows held within their respective jurisdictions—

(1) In the Cities of Hyderabad and Secunderabad, the Municipal Corporation of Hyderabad and secunderabad.

(2) Municipal Council where an area falls within its jurisdiction.

(3) Gram Panchayat where an area falls within its jurisdiction.

(4) In an area in a Block not included within the jurisdiction of a Panchayat, the Block Development Office of the Panchayat Samithi, and if no Panchayat Samithi is constituted, the Zilla Parishad having jurisdiction over such block; and

(5) In other areas, the Zilla Parishad concerned.

The District Collectors being the licensing authorities (in relation to the cities of Hyderabad and Secunderabad, the Commissioner of Police) are the authorities empowered to—

(i) Sanction payments of the cinematography fees due to the local bodies in their jurisdiction.

(ii) Revalidate the error claims due to the local bodies in their jurisdiction.

Mode of Appointment

The cinematography licence fees collected under sub-rule (6) of Rule 16 of the Andhra Pradesh Cinemas (Regulation) Rules, 1970, shall be apportioned between the State Government and the local bodies concerned in the ratio of 1:1 in the case of permanent cinemas and of 1:3 in the case of temporary cinemas as prescribed in sub-rule (10).

The assignments under sub-rule (10) of rule 16 of the Andhra Pradesh Cinemas (Regulation) Rules, 1970, shall be debited to the following head—

"065 other Administrative Service

C Other Receipts

Assignment of licence fees to the local bodies".

Procedure of Apportionment

Apportionment of the Cinematography licence fees to the local bodies should be made once in a year. For this purpose, the licensing authorities should inform the Local bodies in the first week of March of every year as regards the cinematography fees collected under Rule 16 of the Andhra Pradesh Cinemas (Regulation) Rules, 1970 (as amended from time to time) during the period of 12 months from 1st February of the previous year with details as to the nature of cinema houses. The local bodies should submit to the licensing authorities a statement showing the assignment of fees due to them the basis of information furnished by the licensing authority towards the collection of "fees" after ascertaining the correctness of the amount of "Fees" from the authorities of Bank and Treasuries. The statement should contain a certificate of the local body concerned that the departmental and treasury figures have been verified and found correct. The licensing authority after satisfying himself of the verification, sanction the payment of the apportionment due to the local body concerned before 16th May of every year. Copies of the sanction should also be sent to the Accountant- General (to the Pay and Accounts Officer, in the case of payments to the Municipal Corporation of Hyderabad, if the payments are to be made on bills to be presented to the Pay and Accounts Officer, Hyderabad, a copy of the sanction has to be sent to the Pay and Accounts Officer, Hyderabad), District Treasury Officer and the Sub-Treasury Officer, as the case may be. The local bodies should prefer their claims within six months from the date of sanction of apportionment by the licensing authority. If their claims are preferred after six months from the date of communication of such sanction but before a period of three years, the licensing authority can revalidate the claim. If the claim is preferred after the expiry of three years from the date of communication of the sanction, orders of the Government should be obtained. If for any reason, reconciliation between treasury and departmental figures could not be completed within the prescribed time, the local-bodies concerned should send their claims so that payment may be made on the basis of departmental figures. If after reconciliation any modification is found necessary, it may be made while sanctioning payments for the next year either by short assignment in the case of excess payments and payment of the difference in the case of short payments.

Time-limits for claims by local bodies

ARTICLE 311. A local body should prefer its claim for any amount which the Government have sanctioned for payment to it not later than the latest date specified by the Government for the payment, or, if the Government have not specified any such date in respect of a particular payment or class of payments within six months from the date on which the local body receives the orders of the Government authorizing the payment.

In the case of water-supply and drainage schemes or other works for which the Government have promised a grant on the post- payment system, the local body concerned should prefer its claim for the grant within six months of the execution of the work (or installments of the work, where the work is executed and paid for in separate installments) unless the local body has been definitely informed that the Government will consider the claim only after provision has been included for the purpose in the budget, in which case the claim for the grant should be preferred within six months of the execution of the work or within one month of the date of receipt of information that provision is available in the budget, whichever is later.

Any amount due by the Government to a local body and falling within an item in the following list should be claimed by that local body not later than the date shown against that item—

Items (1)	***Latest date for preferring claims*** (2)
(a) Monthly grant for the maintenance of medical institutions.	Within six months from the 15th of the month to which the claim relates e.g., the grant or subsidy due in respect of April should be claimed ordinarily the 15th of that month and by the next 15th October at the latest.
(b) Monthly subsidy towards the cost of an accountant in the office of the Agency area of Z.P. East Godavari.	
(c) Monthly grant for the maintenance of elementary schools.	

Note:- A sanction accorded in any year for a grant towards the cost or opening a new elementary school or employing additional teachers lapses on the 1st October of the next year, unless by then school has been opened or the additional staff employed, as the case may be, and the grant claimed.

(d) Advance monthly grant for the maintenance of trunk roads.	Within 6 months from the date on which the claim falls due or within three months from the end of the financial year in which it falls due, whichever is earlier. The claim for each month falls due on 20th of the subsequent month until prescribed per centage (75 per cent for a grant for trunk roads and 80 per cent for a grant for important marketing road) the maximum grant admissible for a local body has been drawn.
(e) Advance monthly grant for the maintenance of important marketing roads.	

(f) [Deleted as per G.O.Ms.No.210, Fin & Plg. (Accts.II), Dt.20-8-81]

Arrear claims of local bodies

ARTICLE 312. A claim preferred by a local body after the latest date prescribed for it in Article 311 should not be paid, unless the competent authority (as indicated below) has specially sanctioned the payment

	Items ***(1)***	***Authority competent to sanction payment*** ***(2)***	***Remarks*** ***(3)***
(i)	Items of revenue collected by Revenue Department on behalf of local bodies :		

(a)	Land cess, including education cess.	The collector, if the amount claimed does not exceed Rs.100 and he is satisfied after verification that the claim is correct and otherwise vested in the Govt. Inam.	An arrear claim made after the expiry of three years subsequent to the year in which the claim fell due should not be paid without the special sanction of the Government. The Govt. will summarily reject every such claim, unless the amount claimed exceeds a rupee and was credited to the Government owing to a mistake on the part of a Government servant they are satisfied that the Local body had no direct means of ascertaining the mistake earlier.
(b)	Profession tax collected by village headman.		
(c)	Ferry rents		
(d)	Income from certain endowments in local bodies		
(e)			
(f)	Dasabandham revenue.		
	Excess of ground rent over agricultural assessment (on behalf of municipalities).		
(g)	Revenue or tax on trees & porambokes formerly vested in local bodies but relinquished to the Government, and	The collector	
(h)	Fishery rents.		
(ii)	Statutory grants from the Government, e.g., grant under Section 37 of the Madras Elementary Education Act 1920 (Madras Act VIII of 1920).	The Govt.	The Government will summarily reject every arrear claim which is made after the expiry of three years subsequently to the year in which the claim fell due.
(iii)	Non-statutory grants and other amounts due by the Government.	The Govt.	The Government will summarily reject all arrear claims.

Rounding of Financial transactions between Government and Local bodies.

ARTICLE 313. Financial transactions between the Government and local bodies should be rounded off in accordance with the rule in Article 320 and 321.

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CHAPTER XIV

MISCELLANEOUS SUBJECTS

Introductory

ARTICLE 314. This chapter contains the Financial rules relating to certain miscellaneous subjects which do not fall within the scope of the other chapters of the Code.

Allocation of Expenditure between Capital and Revenue and Financing of Capital Expenditure

ARTICLE 315. Expenditure on the public service falls into two broad divisions of expenditure on revenue account and expenditure on capital account. The latter is called briefly capital expenditure or capital outlay. Appendix to the Andhra Pradesh Account

Code, Volume III, contains the detailed rules framed by the Government regarding the allocation of expenditure to capital and revenue and the financing of capital expenditure.

Interest on Capital

Except in special cases regulated by special orders of Government interest at such rates as may be specified from time to time shall be charged in the accounts of all Commercial Departments or undertakings for which separate capital and revenue accounts are maintained within the Government accounts.

(1) For Capital outlay met out of specific loans raised by Government the interest should be charged at such rate as may be prescribed by Government having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them.

Explanation:

(I) By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospectus and in regard to which definite information is given at the time of raising of the loans that for the purpose of the accounts they are to be regarded as specific loans.

(II) The interest should be calculated on the direct capital outlay to end of the previous year plus half the outlay of the year itself, irrespective of whether such outlay has been met from current revenue or from other sources.

(III) When under any special orders of Government charges for interest during the process of constructions of a project are temporarily met from Capital, the writing back of capitalised interest should from the first charge on any Capital receipts or surplus revenue derived from the project when open for working.

The interest on Capital should be calculated on the Direct Capital outlay to the end of the previous year. plus half the capital outlay of the year itself irrespective of whether such outlay has been met from current revenues or from other sources. The opening capital should be arrived at by taking the capital at charge in the previous year plus profit or loss of the last year. As regards the capital during the year. it should be calculated on the following basis :

(i) Government Capital as per last year X

(ii) Add withdrawals (including adjustments made in Government Accounts) during the year Y

(iii) Less remittance (including adjustments made in Government Accounts) during the year Z

(iv) Add Loss net adjustments (made in the proforma accounts for which no financial adjustment is carried out in the Government Account) during the year P

(v) For the purpose of calculation of interest the capital for that year

$$Y-Z+\text{or}(-)\ P$$

would therefore be X ---------- as the case may be.

Note : —(a) In cases where the audit of a Commercial or quasi-Commercial concern is the statutory responsibility of the Comptroller and Auditor-General Vice Para 12(i)(iii) of the Audit & Accounts Order, audit fee should not be recovered and adjusted in Government Accounts.

(b) In the case of Commercial or quasi-Commercial or quasi-commercial concerns of State Government also, there should be no adjustment on account of audit fee to the credit of either the Central Government or the State Government, as the audit of the concerns is a statutory responsibility of the Comptroller and Auditor-General. Audit charges need not also be debited to the Government accounts under the budgeted expenditure, for the concerns, as it is unnecessary to inflate the general accounts with such adjustment. when no audit fee is actually recovered. Recovery of audit fee cannot also be regarded as receipts of the State Governments.

(c) In cases covered by both (a) and (b) above, the cost of audit should be shown in the proforma accounts, in order to arrive at the correct financial position of the concern. This may be done by charging that audit fee in the P&L accounts and crediting the corresponding amount to the balance sheet as an "undischarged liability" rather that adding it to "Government. Capital".

(d) Where, however, the audit of a body. Corporation, etc. has been specifically entrusted upon the Comptroller and Auditor-General by a particularly legislative enactment whether Central or State. which has provided for the recovery of the cost of audit, such recovery should be made and adjusted in the Government accounts also.

(e) For the purpose of clauses (c) and (d) above, the audit the should be charged for Central and or local audit whichever is applied. (Memo.No.66757/284/68-4, Dt.15-4-1969).

Work done for another Government

ARTICLE 316. The head of the department is responsible for seeing that no work (unless it is negligible in amount) is done by his department for another Government without obtaining a definite ruling from the Government as to whether a charge should be made for it or not.

Disposal of Government land and buildings

ARTICLE 317. In regard to the sale, transfer, etc., of Government land and building all Government servants should observe the rules contained in Chapter I of the Standing Orders of the Board of Revenue——see particularly Board's Standing Orders 22 and 23, extracts from which are contained in Appendix-25.

Note : —Government property should as far as possible be sold by public auction, and if disposed of otherwise, the amount realised should not be less than the market value.

Note : —Adjustment of value of Government land transferred to project (Commercial) should be made in the accounts of the projects at the book value or the market value, whichever is less. where the land is valued in the books. In other cases, no amount will be charged.

Endowment for scholarships, prizes etc.

ARTICLE 318. If any person informs a Government servant that he proposes to place funds at the Government's disposal for use as an endowment for the grant of a scholarship or prize, etc., the Government servant should report the matter to the Government through the proper channel for orders. The Government will take action, if necessary under the Charitable Endowments Act, 1890 (India Act VI of 1890).

Insurance of Government property

ARTICLE 319. Subject to exceptions shown in the list below, no Government property should be insured at the cost of the Government.

Exceptional Cases in which Insurance is permitted

	Property *(1)*	*Authorities competent to insure* *(2)*
(i)	Special Goods such as mathematical and scientific instruments, articles made of glass. stoneware pipes and other fragile articles, stores which the railways insist on insurance as a condition of transport, delicate:. machinery items including their components and all categories of stores which in their peculiar nature are required to he transported with special care to avoid Packages of Damages during Rail a' transit. In respect of the last mentioned category of stores, the authority competent to insure mentioned in column 2 may, in his discretion, and after recording his reason therefor authorise the incurring of an expenditure towards transit insurance at rates not exceeding those quoted by the Indian insurance pool.	The General Superintendent, Public Works Workshops & Stores, Hyderabad. Junior Superintendents, Public Works Workshops, Vijayawada and Dowalaishwaram. The Director of Medical Services. The Director of Public Health. The Director of Public Instruction. The Chief Engineer (Electricity). The Superintending Engineers incharge of Power Systems. The Executive Engineer (Elect.) Vijayawada. The Chief Electrical Inspector to Government. The Superintending Engineers of Power Development Branch in Electricity Department. The Director of Industries & Commerce. The Joint Director of Industries & Commerce The Principals of Government Arts & Professional Colleges in the State. The State Port Officer; The Radio Engineer, Research Labs. The Director of Printing, Stationery & Stores Purchase. The Director of Technical Education. Director, Oil Technological Research Institute (G.O.Ms.No.151, Fin.&Plg.,Dt.26-4-83]

	(1)	*(2)*
(ii)	Stores obtained from abroad during shipment to India.	See note 1 below.
(iii)	Other specially valuable property liable to special risks.	The Government or a Government servant specially authorized by the Govt.
(a)	Timber, Fuel and Bamboo felled under departmental extraction.	Divisional Forest Officer. [G.O.Ms.No.71, Fin. & Plg., Dt.5-3-1980]
(iv)	In all cases where special packing at extra cost is necessary to confirm to railway standards for being transported at "Railway risk" the authority competent to insure shall order the consignment to be booked at "owner risk" rates duly insuring against transit risks, provided such a course involves less expenditure as compared to the "Railway risk rates" with special packing.	
(v)	In cases not covered by exception (iv) above the authority competent to insurance may authorise the incurring the expenditure not exceeding Rs. 250/- for a single consignment in respect of freight charges for booking goods at railway risk rates in cases where the booking of consignments at railway risk rate is only optional.	Do.
(vi)	All the stocks that are stored in godowns of Agricultural Department which are susceptible to fire accidents may be covered by adequate insurance.	"Director of Agriculture or such other officer-in-charge of godown specially authorised by the Director of Agriculture for this purpose". (G.O.Ms.No. 247. Fin. & Plg.. Dt. 1-8-1980.)

Note 1 : —The High Commissioner for India charges one fourth of one percent of the value of all stores shipped to India by the Indian Stores Department London. to cover the cost of insurance during shipment. The Government do not meet the costs of insurance during shipment of imported stores not shipped by the India Stores Department, London. except when they do so h paying a purchase price that covers the cost. Insurance and freight of the stores as delivered at the required port or station in the State—see Article 132.

Note 2 : —The Government do not insure Government motor cars. when they supply a government motor car for the use of the person holding an office, it is open to the latter to protect himself against the risks involved in the use of the car by insurance at his own cost. When a Government servant buys a motor vehicle with an advance granted by the Government they required him to insure it at his own cost, (See Articles 230 and 231).

Note 3 : —The Director, Central Stores Purchase Department, may in his discretion, stipulate in the purchase orders specified condition for the insurance of the stores ordered, therein payable by the indenting officer or the consignee, provided the said director is satisfied on the advice of the

supplying firm that the nature of the said store warrants such insurance or where the supplier insistence payable extra by Government as a condition of his offer which is otherwise acceptable in all other respects. (G.O.Ms.No. 417, Dt. 24-6-1963)

Rounding off of transactions in Government Accounts

ARTICLE 320. (a) All Government transactions whether involving receipts of payments or book adjustments should be brought to account in the nearest whole rupee. Fractions of fifty paise and above should be rounded off to next whole rupee and those below fifty paise being ignored.

(b) In the case of pay and allowances, the net amount of bill should be rounded off. In the case of deduction or recoveries from the pay bills, each deduction/recovery should be made in a whole rupee except in respect of insurance premia etc. in which the rates are fixed in rupee and paise.

(c) In the case of Travelling Allowance Bills, the rounding off shall be done only at the last stage in respect of the each individual claims and not in respect of each item, e.g. Railway fares, Mileage Daily Allowance etc., which comprises the claim of an individual.

(d) In respect of the payments for contingent and other claims, the rounding off shall be done for the net amount of the Bill and not for each item of expenditure.

(e) The amount of Land Revenue assessments, sales tax, excise and other revenues to be collected by the State Government shall be rounded off to the nearest rupee.

(f) Any sum due from Local body on a final adjustment in respect of Land Cess collections of each fasli should be rounded to the nearest rupee and recovered/paid accordingly.

(g) Reserve Bank remittance, other than those of sums representing dues fixed by or under any contractual obligation of the government involving fractions of rupee shall be brought to account in nearest rupee.

(h) Deposits and receipts other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule, involving fractions of a rupee shall be brought to account in multiples of whole rupee as indicated above.

(G.O.Ms.No. 167, Fin. & Plg., Dept., Dt. 29-4-1989).

Art. 320 — Clarifications

1. Accounts - Transaction of Revenue and Expenditure of State Government — Round ing off of transaction — Transaction involving of a fraction of a rupee brought into account by rounding off to the nearest rupee — Certain Clarification — Issued.

(Memo.No. 18877/231/TFR/89. Fin. & Plg.. Dt. 4-2-1990)

Ref. —1. G.O.Ms.No. 167. Fin. & Plg. (FW, TFR) Dept., Dt. 29-4-1989).

2. From the Director of Treasuries & Accounts, A.P, LNo.Fl/25379/89,Dt.1-7-89.

In the GO. cited, orders were issued that all transactions in Government Account invoking fraction of a rupee shall be brought into account by rounding off to the nearest rupee, i.e., an amount of fifty paise and above but less than one rupee should be taken as one rupee while an amount less than fifty paise should be ignored and omitted from the accounts.

On the above orders, the Director of Treasuries and Accounts, A.P., the Pay and Accounts Officer, Hyderabad and certain other Heads of Offices has raised certain points for clarification. The matter has been examined in consultation with the Accountant-General, A.P., Hyderabad. The Government after careful consideration hereby issue the following clarification on the orders issued in the G.O. cited.

1. Pay Bills :—Pay and Allowances rounding off should be done for each item of earning. All entitlements due to an individual employee by way of Pay/H.R.A./D.A./T.A., and all inner column deductions from salary bills on account of licence fees, tax savings loan recoveries etc., including book transaction shall be rounded off to whole rupee by taking the fraction of a rupee paisa 50 and above to next rupee and ignoring below 50 paisa.

2. Challans :—Challans to be remitted by private parties, shall be accepted only in whole rupee. All Sub-treasury Offices/Banks transacting Government business should accept remittances only in whole rupee and not in fraction.

3. Pensions & Pension Relief :—In respect of payments on account of Pension! Relief on pension, D.C.R.G./C.O.P the amounts may be rounded off to the next rupee instead of rounding off to the nearest rupee.

4. Recovery of Interest :—Recovery of interest on Loans & Advances to an employee which is computed as percentage of base amount and effected in installments shall be made in whole rupee.

5. Transaction between Government and Departments :——Transactions between one Government and another or between two departments of the same Government shall be rounded to the nearest rupee.

6. Bills for recoupment of P.A. : —The bills for recoupment of permanent Advance should be rounded off to the whole rupee on each occasion to avoid fractions appearing in Government accounts.

7. P.L.I Deductions :—The issue relating to rounding off P.L.I deductions is under examination of Government of India and necessary clarification will be issued soon after a decision is taken in the matter.

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2. Transaction of Revenue and Expenditure of State Government — Rounding off of transaction-Transactions involving of a fraction of a rupee brought into account by rounding off of to the nearest rupee — Rounding off of Postal Life Insurance Premia — Deductions to the nearest rupee — Clarification — Issued.

(Memo.No. 18877/231/TFR/89-2, Fin. & Plg., Dt. 8-10-1990)

Ref :— 1. G.O.Ms.No.167, Fin. & Plg.(FW,TFR) Dept., Dt.29-4-89 r/w Govt. Memo.No. l8877/231/TFR/89, Dt. 4-2-1990.

2. Lr.No. 23-3/87-LI, Dt. 15-1-1990 of the Govt of India, Ministry of Communications, Dept., of Posts communicated through the Lr.No. TM (A/cs)-I/II/l05/90-91/3, Dt. 29-5-90 of the AG (A&E), A.P. Hyderabad.

In the G.O. first read above, orders were issued that all the transactions in the Government Accounts involving fraction of a rupee shall be brought into account by rounding off to the nearest rupee. It has been stated there in that the issue relating to roundings off of Postal Life

Insurance (PLI) premia deductions is under the examination of the Government of India and necessary clarification would be issued soon after a decision is taken in the matter.

A copy of the Government of India, Circular Letter No. 22-3/87/LI, Dt. 15-1-1990 of Ministry of Communications, Department of Posts, containing instructions in this behalf is enclosed for information and guidance to all the Government Departments as also the Drawing and Disbursing officers concerned for implementation of the instructions contained therein.

Copy of Lr.No. 23-3/87-LI, 15-1-1990 from the Government of India, Ministry of Communications, Department of Posts, Dak Bhawan, New Delhi-I.

Sub :-Rounding off of PLI transactions—Recommendations of the Geethakrishan Committee.

Sir,

The Government of India issued instructions vide its G.O.Ms.No. F-23(8) - E. II (S)/86, Dt. 26-6-1986 regarding rounding off of transactions in Government accounts w.e.f., 1- 4-1989. Accordingly, all "inner column" deductions from salary bills on account of Postal Life Insurance were required to be rounded off in whole rupee. However, the above decision of the Government of India could not be implemented due to unavoidable measures.

(2) The whole issue has been examined in consultation with Ministry of Finance and after careful consideration the following decisions have been taken.

(i) PLI premium for pay recovery cases (deductions from salary) and cash deposits will be made in rounded figures. The fraction of less than fifty paisa will be rounded of to lowest rupee, and fractions of fifty paisa or more to higher rupee. A suitable correction in the amount of premia will be made on the 1st page of P.R. Book, under the signature of incharge Post Office (SPM or APM).

(ii) By rounding off premia as above, an insurant would be paying extra premia if at present his rate of premia is in the fraction of fifty paisa or more. All such excess recovery either as deductions from salary or deposits by cash will be rounded to the time of settlement of claims of maturity.

(iii) The Heads of Circles will instruct all DDOs and Post Masters to round off premia paid by the insurants. If any insurant makes enquiries about change. he should be politely informed about the changes.

(iv) Rubber stamps should be supplied at the counter which should be affixed on the P.R. Book indicating the change in the premium.

(v) Detailed information/instructions should be got cyclostyled and displayed prominently and handed over to each insurant if desired, who comes for payment of premia in cash at the counter.

(vi) A suitable remark of excess recovery will be made on each KLC.

30. Director PLI, Calcutta will thereafter print advance schedule in rounded of figures only for all DDOs/PAOs.

ARTICLE 321. [Omitted by G.O.Ms. No. 917, Fin. & Plg, Dept., Dt. 29-4-1989]

ARTICLE 322. [Omitted by G.O.Ms. No. 167, Fin. & Plg, Dept., Dt. 29-4-1989]

Erasures

ARTICLE 323. A Government servant should be on no account erase or overwrite any entry in any cash book, account, register or schedule. If he finds it necessary to make a correction he should cancel the incorrect entry neatly in red ink and insert a correction entry. Whenever a Government servant makes any correction or interpolation in any such document, he should request the head of the office to authenticate it by writing his dated initials against it —See subsidiary Rule 32(c) under Treasury Rule 16.

Exception :—The authentication of any correction or interpolation in the accounts, registers, books, schedules, etc., relating to an operating system in the Electricity Department may be done by a responsible section head not lower than an Accountant.

Supply of Forms

ARTICLE 324. The Director, Government Press, maintains stocks of the standard forms prescribed for use by Government offices including the forms prescribed in this code, the Andhra Pradesh Treasury Code and the Andhra Pradesh Account Code. Heads of offices and other Government servants who are entitled to indent for these forms should send their indents to him in accordance with the rules contained in Part I of the Andhra Pradesh Printing Manual.

Service books

ARTICLE 325. A record should be maintained of the services of every Government servant in accordance with the rules framed by the Government under Fundamental Rule 74(a)(iv) see Part III of Annexure IL to the Fundamental Rules. The Accountant-General will maintain the record for gazetted Government servant in the "History of Services", which he compiles annually. The head of each office should maintain the record for each non- gazetted Government servant working under him in a service book (or service roll). Each district treasury keeps a stock of service books and service rolls and supplies those required of keeping in stock and sale at sub-treasuries on quarterly indents, which should not be excessive. Other offices should obtain from the sub-treasury only the number of service books (or rolls) actually required for use on each occasion and should not hold any stock to meet future requirements.

Service roll forms required by heads of Government offices for last grade Government servants, Police constables and head constables and leading firemen and other equivalent ranks in the Fire Services Department will be issued free of cost.

Note : —All heads of Departments and Offices should attach to the pay bills for the month of June every year a certificate to the effect that annual verification of service will local records in respect of all the incumbents (whose pay is drawn in the bill) has been completed. In the absence of this certificate, the bill is not to be passed by the Treasury Officer/Pay and Accounts Officer.

Memo.No. 74538-A/Accts./1 614/69, Dt. 25-5-19711

Destruction of official records connected with accounts

***ARTICLE 326.** A competent authority may destroy official records from time to time subject to the careful observance of the relevant rules contained in the department code or manual and of any other relevant orders of the Government. The following rules apply generally to the destruction of records (including correspondence) connected with accounts—

(a) The following should on no account be destroyed :—

(i) records connected with expenditure which is within the period of limitation fixed by law;

(ii) records connected with expenditure on projects, schemes or works which have not yet been completed, even though the expenditure is not within the period of limitation fixed by law.

(iii) records, connected with claims to service and personal matters affecting Government servants who are still in service, and

(iv) orders and sanction of a permanent character, until revised.

(b) The following records should be preserved for not less than the period specified against each item :

Description of records ***(1)***	***Period of Preservation*** ***(2)***
Annual establishment return (Books of establishment)	— 35 years
Pay bills and, when maintained separately, acquittance rolls for pay and allowances (other than travelling allowance) of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained.	— 35 years
Note —Pay bills relating to head constables and constables of the Police Department. for whom long rolls are maintained in addition to service books and to copyists and examiners in the Revenue Department who are not in pensionable service, need not be preserved beyond six years.	
Pay bills and, hen maintained separately acquittance rolls for pay and allowances (other than travelling allowance) of Government servants for whom establishment returns are submitted and service books or rolls maintained -See the last sentence of clause (c) below.	*[3 years]
*(G.O. No. 260. Fin, & Plg., Dt. 25-7-l994	
Pay bills and, when maintained separately acquittance rolls of Government servants in last grade service.	— 45 years
Registers of contingent expenditure	— 5 years
Sub-vouchers	— 3 years
Detailed budget estimates of an office	— 5 years
Travelling allowance bills and acquittance rolls relating to travelling allowance.	— 3 years
Pension cases (including the service books and leave accounts attached to them) in which invalid or compensating pensions have been sanctioned.	25 years
Other pension cases (including the service books and leave accounts attached to them) after the retirement of the Government servant concerned.	35 years

Note 1 —Service books and other papers relating to a claim for a gratuity should be retained until the claimant attains 55 years of age or dies, whichever is earlier and also until final orders have been passed on the claim.

Note 2 :—In regard to service books of Government servants who have been dismissed or discharged or have resigned or died whilst in service see

Rule 14 to 16 of the subsidiary rules under Fundamental Rule 74(a)(iv) contained in Part 111 of Annexure II of the Fundamental Rules.	
Statements of monthly progressive expenditure and correspondence relating to any discrepancy in the figure	— 2 years
Mortality returns of pensioners	5 years

(c) When the Government have prescribed a minimum period after which records of a particular kind may be destroyed. the head of a department or any other authority duly authorized to do so, may order in writing that such records in this own office and the offices subordinate to him shall be destroyed on the expiry of that period, counting from the last day of the latest financial year to which the record relates. Before the head of an office allows any pay bills or acquittance rolls to be destroyed. He should take care to satisfy himself that the procedure in regard to the maintenance and verification of service books prescribed in subsidiary Rules 6 and 12 under Fundamental Rule 7(a)(iv) (Part III of Annexure II of the Fundamental Rules) has been strictly followed in regard to those pay bill acquittance rolls.

(d) The head of a department is competent to sanction the destruction of such other records in his own office and the offices subordinate to him as he considers to be useless, but he should forward a list of such records as properly appertain to the accounts audited by the Indian Audit Department to the Accountant-General and await his concurrence in their destruction before ordering them to be destroyed.

(e) Every head of an office should see that lists showing full details of all records destroyed from time to time are properly prepared and retained permanently.

Amendment to Article 326 (b) of A.P.F.C. Volume-I

Preservation of Vouches — Reduction of time limit for preservation from 6 years to 3 years.

(GO. Ms. No. 185, Fin. & Plg. (TFR-I) Department, dated 26-07-2005)

Ref. 1. G.O. Ms. No. 260, Fin. & Plg. (FW-TFR) Department, dated 25-07-1994.
2. DO. Letter No. TM-I/III/14-l/2003-04/9, Dated: 07-07-2003 of Accountant General (A & E), A.P., Hyderabad.
3. Lr. No. 601P.A.C./2005-1, Dated: 24-06-2005 of the Secretary to State Legislature. Andhra Pradesh, Hyderabad.

Order : —In the reference 1st read above, orders have been issued reducing the time limit for preservation of vouchers from 6 years to 3 years with the following exceptions:

(i) the records / vouchers relating to Court Cases pending before Public Accounts Committee embezzlement cases.

(ii) such other vouchers that may be required by the Departments for special reasons where specific requisition for retention of records sent to Accountant General's Office well in time before the destruction of records and;

(iii) all records / vouchers pertaining to the Land Acquisition.

In the reference 2nd read above, the Accountant General (A & E), A.P., Hyderabad has stated that their Office has been reaching 15 lakhs vouchers every month. Given the

constraints of space, it has become very difficult to store these records and retrieve records required for any purpose and has proposed that in respect of vouchers which have crossed the period of preservation, but have not been examined by Public Accounts Committee, if there are no Audit Paras pending elating to those vouches and if no other irregularities have been noticed requiring reference to these vouchers, such vouchers can be destroyed even if the account for the year has not been examined by Public Accounts Committee.

In the reference 3rd read above, the Secretary to State Legislature has stated that the suggestions of the Accountant General, A.P., Hyderabad has been placed before the Committee on Public Accounts at its meeting held on 06-06-2005. After taking into consideration of the difficulties explained for preserving vouchers in Accountant General's Office and in order to overcome the present difficulties and after holding deliberations among members, the Committee has accepted the following proposals which were submitted by the Accountant General.

(i) The Vouchers may be retained in the normal course till the prescribed period of preservation before weeding out with the exceptions mentioned in item (ii) and (iii) below. The period of preservation of vouchers may be delinked from the examination of a given year's account by the Public Accounts Committee.

(ii) Vouches that may be required by the Departments for special reasons or in connection with cases of misappropriation / fraud / embezzlement or Court Cases may be preserved if the requisitions are sent to Accountant General by the Department Government within the prescribed period of preservation.

(iii) Vouchers pertaining to the Land Acquisition may be preserved permanently.
After careful consideration, Government hereby order that

(i) The Vouchers may be retained in the normal course till the prescribed period of preservation before weeding out with the exceptions mentioned in item (ii) and (iii) below. The period of preservation of vouchers may be delinked from the examination of a given year's account by the Public Accounts Committee.

(ii) Vouches that may be required by the Departments for special reasons or in connection with cases of mis-appropriation / fraud I embezzlement or Court Cases may be preserved if the requisitions are sent to Accountant General by the Department / Government within the prescribed period of preservation.

(iii) Vouchers pertaining to the Land Acquisition may be preserved permanently.
Necessary amendment shall be issued to Article 326 (b) of A.P.F.C. Volume-I separately,

Reports of deaths of European Government Servants

ARTICLE 327. When a European Government servant dies while on duty or on leave in India, the head of the office should submit a report immediately to the Government (in the GA. Department) in Form 21.

Reports of death of pensioners

ARTICLE 328. Every executive authority of a municipal council and village headman should report immediately to the disbursing officer concerned the death of any person who was residing within his jurisdiction and drawing a Government pension whether civil, military, political or of any other kind. Pension disbursing officers should supply these

authorities with lists of the pensioners residing within their respective jurisdictions. Whenever any pension remains undrawn for one year, the Disbursing officer should make enquiries through the District Police as to the cause of his non-appearance stating clearly where the pensioner was residing, and the pension should not be paid till the enquiry is complete and payment of pension shall be continued if no objection is found as a result of the enquiry. [Memo. No. 9073/3441/Accts./65-3, Dt. 28-10-1966]

In Hyderabad city, the above report will be made by the Commissioner of the Corporation of Hyderabad to the Accountant-General.

On receipt of intimation of the death of a civil pensioner. the disbursing officer should report the particulars immediately to the Accountant-General. When the Accountant-General receives intimation of the death of a European pensioner. he will submit a report immediately to the Government in Form 21.

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CHAPTER XV

DELEGATION OF UNION FUNCTIONS BY CONSENT OF STATE

ARTICLE 329. The Government are primarily concerned with State transactions to which the rules in the foregoing chapters apply. The Government are also exercising certain functions in relation to Union subjects under powers delegated to them, These functions fall under the following categories

(i) Statutory and other executive functions entrusted by the Central Government to the Government and their officers with the Government's consent (Article 258(2) of the Constitution of India).

(ii) Functions imposed by Acts of the Indian Legislature upon the Government and their officers (Article 25 8(2) of the Constitution of India).

The transactions relating to these functions are regulated by the rules and orders issued from time to time by the Central Government and embodied in the "Financial Rules of the Central Government" or other Central Government codes and manual.

Chapter X of the Andhra Pradesh Budget Manual contains a summary of the general instructions issued for the guidance of estimating officer and others in regard to the estimate of revenue and expenditure relating to the Union subjects and the control of such expenditure.

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CHAPTER XVI

RELAXATION OF RULES

ARTICLE 330. The Government may relax the provisions contained in any of these rules in favour of any Government servant or class of Government servants. A department or departments. [G.O.Ms.No. 317/Fin. (Accts.), Dt. 26-4-1963]

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14-B. Form of mortgage bond for a horse and saddlery on account of which an Indian Administrative Service has drawn an advance,

15. Form of letter intimating to an Insurance Company the A.P. Government's interest in a motor car/cycle insurance policy,

16. Form of agreement to be signed by a Govt. servant who draws a passage advance,

16-A. Form of agreement to be executed by a Govt. servant who draws an advance for purchasing a house through a Co-op., House Construction Society or for constructing a house through a Co-operative House Building Society,

16-B. Application form prescribed under the rules regulating the grant of loans to the State Govt. Servants for house building purposes,

17. Register of security bonds to be furnished by Govt. servants,

18. Form of fidelity bond,

18-A. Fidelity guarantee bond issued by the Indian Insurance Companies Association Pool,

19. Model forms of security bonds to be furnished by Govt. servants,

20. Report of damage to immovable Govt. property to be sent to the Accountant-General,

21. Report of deaths of European Govt. servants and pensioners,

22. Form of bill for drawing advances of travelling allowance on tour to Govt. servants,

23. Register showing the details of advances of travelling allowance on tour paid to Govt. servants and the recoveries made in respect of the same,

24. Form of Security bond to be furnished by the Drivers of Cars, Lorries, Buses, vans and Jeeps,

25. Form of monthly returns to be forwarded by drawing officer (who draws A.C. Bills) to the controlling officers in case the bills required countersign nature or to next superior authority in case drawing officer is empowered to forward D.C. Bills direct to Accountant-General,

26. Form of monthly return to be forwarded by the Controlling Officers to the next superior Authority,

27. Form of the register of Permanent Advance,

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FORM 1

(See Chapter III, Articles 14, 15 and 18)

DEMAND STATEMENT OF RENTS RECOVERABLE FROM PAY BILLS OF GOVERNMENT SERVANTS OCCUPYING GOVT.RESIDENTIAL BUILDINGS IN THE CHARGE OF THE PUBLIC WORKS DEPARTMENT

Name of Division Register number of building	Name of building	Major head to be credited Name, rank and office of occupant, with rates of his pay and allowances, as known to the executive Engineer	Amount due to end of 19…
(1)	(2)	(3)	(4)

Name of Canal, etc.

To be filled in by the Treasury Officer or other disbursing officer.

Amount recovered during	Remarks with date other particulars of changes in the rates of emoluments shown in column (3)
(5)	(6)
Rs.P.	

Forward to the (Treasury Officer or other

Dated ……19…. disbursing Officer).

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.

Date…… 19…..

Treasury officer or other disbursing officer.

———

FORM 2

(See Chapter V, Article 67)

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

Nature of Charge											
Present scale						Proposal scale					
Pay						Pay					
No.	Designation	Min.	Increment	Max.	Average cost	No.	Designation	Min.	Increment	Max.	Average cost
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Rs.P.	Rs.P.	Rs.P.	Rs.P.			Rs.P.	Rs.P.	Rs.P.	Rs.P.

Proposition						
Permanent		Temporary				
Decrease per month	Increase per month	Increase per month		Decrease per month		Orders of the sanctioning authority
Amount	Amount	Period	Amount	Period	Amount	
(13)	(14)	(15)	(16)	(17)	(18)	(19)
Rs.P.	Rs.P.		Rs.P.		Rs.P.	

If the Government are competent to sanction the proposal, their order will be written across this column.

Note :—(l) If the proposal is for a reorganization of establishment, the head of the department should certify that claims to pension that may arise in consequence have been considered with reference to the provisions of Article 429, C.S.R., and should specify any case in which the maximum pension ordinarily admissible will be subject to reduction under that article. See Article 64 of the Andhra Pradesh Financial Code.

(2) In preparing this statement, particular attention should be paid to the instruction in Article 68 of the Andhra Pradesh Financial Code.

Date……. 19…. Signature

Designation.

To

The Secretary to Government Department,
through the Accountant-General.

———

FORM 3

(See Chapter V, Article 67)

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

Class or grade and designation of Govt.servant effected.	Number in each class Present Proposed	Rates of pay Present Proposed	Actual present cost of establishments affected	Approximate extra cost involved by these proposals
(1)	(2)	(3)	(4)	(5)

In the case of district or divisional establishments, the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the State as a whole, the cost of the whole State scale should be entered. When it is proposed to add a new class to an existing establishment, the whole of the existing cost of that establishment should be given.

Note (1) :—If the proposal is for a reorganization of establishment, the head of the department should certify that claims to person that may arise in consequence have been considered with reference to the provision of Article 429, C.S.R., and should specify any case in which the maximum pension ordinarily admissible will be subject to reduction under the Article. See Article 64 of the Andhra Pradesh Financial Code.

Note (2) —In preparing the statement, particular attention should be paid to the instruction in Article 68 of the Andhra Pradesh Financial Code.

Date……. 19….

Signature.

Designation.

To

The Secretary to Government Department,
Through the Accountant-General.

———

FORM 4

(See Chapter V, Article 71 and Appendix 6, Direction 1]

DETAILED STATEMENT OF THE PERMANENT/TEMPORARY NON-GAZETTED ESTABLISHMENT OF THE ……

As it stood on 1st March,…….

Orders of competent authority creating the post	Name of the post.	Serial Number of posts in each Class.	Scale of pay of the post	Name of the incumbent
(1)	(2)	(3)	(4)	(5)

Date of incumbent's birth by Christian Era (as near as possible.)	Date of appointment of present incumbent to post with indication of nature of appointment (e.g.,) Officiating Quasi-permanent provisional permanent or permanent.	Pay of present incumbent	Date of last increment.	Remarks including note of efficiency bar where applicable and date from which the Govt.servant has been declared quasi-permanent.
(6)	(7)	(8)	(9)	(10)

Compared with service books and found correct.

Signature of the Head of' Office.

FORM 4-A

(See Chapter V, Article 71 and the Local Ruling Direction 13 in Appendix 6)

STATEMENT OF THE ESTABLISHMENT OF THE…… DUPLICATE RETURN

As it stood on 1st March 19…….

Name of section & post	Serial Number of appointments in each class	Name of incumbents	Pay of post			Pay of present incumbent	Date of last increment	Remarks
			Minimum	Rate of periodical increment whether annual etc.	Maximum			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM 5

(See Chapter V, Article 71 and Appendix 6, Direction 10)

STATEMENT OF NEW NAMES, LEAVE, ETC.

New names.	From what office and on what date transferred or (in the case of new entrants), with what bill the health & age certificates were furnished	Name which were in Form 4 of the previous year but are now omitted.	From what date ceased to be borne on the establishment and why.	Name of/ Govt.servants who were on leave or under suspension during the previous year.	Description and period of leave or suspension (from and to what date), and whether it has been expressly declared that the suspension period will count towards pension.
(1)	(2)	(3)	(4)	(5)	(6)

Compared with service books and found correct.

Signature of the Head of the Office.

FORM 6

(See Chapter V, Article 80]

FORM OF BOND OF INDEMNITY FOR DRAWING THE PAY AND ALLOWANCES DUE TO A DECEASED GOVERNMENT SERVANT OR THE AMOUNT DUE AS PENSION TO A DECEASED PENSIONER

KNOWN ALL MEN by these present that 1(a) …….. resident of…….. and (b) the…… of (d)…….. are held and firmly bound to the Governor of Andhra Pradesh in the sum of Rupees…… (Rs……) to be paid to the Government of Andhra Pradesh (hereinafter called the Government), or their successors or assigns for which payment to be well and truly made, each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witnesses our hand this…… day of……..… 19……. Whereas (d)…… was at the time of his death in the service of the Government…… receiving a pension of Rupees …….. (Rs……) from the Government and whereas the said……. paid on the…… day of 19…… and there was then due to him the sum of Rupees…… pay and allowances on account of his aid office……. (Rs…… for…… on account of his said pension……. and whereas the above bounden (a)…….. (hereinafter called 'the claimant') claims to be entitled to the said sum as heir of the said (d)…… but has not obtained letters of administration or a succession certificate in respect of the property and effects of the said (d)…….. and whereas the claimant has satisfied the (e)…… (officer concerned) that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce letters of administration or a succession certificate in respect of the property and efforts of the said (d) and whereas the Government desire to pay the sum to the claimant but under the Government rules and orders it is necessary that the claimants should first execute a bond with one surety/two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said (d)…….. before the said sum can be paid to the claimant now the condition of this bond is such that if after payment has been made to the claimant the surety/sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs……. refund to the Government the sum of Rupees……. and shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto. Then the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

In witness to the above written bond and the condition therefor we…… and……. and…….. have hereunto set our hands this day of…….. 19….

(a) Full name of claimant with place of residence.

(b) State relationship to the deceased.

(c) Full name of sureties.

(d) Name of the deceased.

(e) Title of the officer responsible for the payment.

FORM 7

[See Chapter VI, Articles 103 and 110]

REGISTER OF CONTINGENT CHARGES OF THE DEPARTMENT OF THE DISTRICT, 19.... (COMMON FORMS OF CONTINGENT REGISTER TO BE USED IN ALL DEPARTMENTS EXCEPT IN THE GOVT. PRESS AND THE JAIL DEPARTMENT)

Sub-head, detailed account heads and sub-divisions…….. thereof……
Unsual charges

Date	To whom paid / Appropriation for each head	Number of (Sub-vouchers contingent abstract	Sub-Head, detailed account heads and Sub-divisions thereof					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.	Rs.P.

Unusual Charges / Description	Account	Total of each contingent abstract	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Advances	Remarks
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	Rs.P.	Rs.P.	Rs.P.		Rs.P.		

———

FORM 8

(See Chapter VI, Article 108]

DETAILED COUNTERSIGNED CONTINGENT BILL No…….

Note :—Government servants whose bills are countersigned before payment by the control- hug office should use A.P.T.C. Form 56.

(NOT PAYABLE AT THE TREASURY)

Sent to the controlling authority……. 19…… Countersigned and sent on to the Accountant-General on…….. 19…….

District— Monthly detailed bill of contingent charges of
for the month of……. 19……
Head of Service—

Number of sub-voucher	Description of charges and number and date of authority for any charges requiring special sanction.	Amount Rs.P.	Rs.P.
		Carried Over…….	

Number of sub-voucher	Description of charges and number and date of authority for any charges requiring special sanction.	Amount Rs.P.	Rs.P.
		Brought forward…….	
		Total	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest 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 expenditure above. Rs. 25 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 I am responsible that they have been so cancelled that they cannot be used again.

Drawn on abstract Bill No…….. dated……

(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 133-144 of the Andhra Pradesh Financial Code.

Add-Amount disallowed from Contingent Bill No. dated and refunded by deduction from Contingent Bill No…….. dated…..

(3) I certify that the article or materials billed for have been purchased on the tender system prescribed in Article 125 of the Andhra Pradesh Financial Code 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 payment have been recorded against the original indents and invoices concerned to prevent double payments.

Add – Amount disallowed from Contingent Bill No…… dated…… and re-allowed in letter dated……..

Total of this bill.

(4) I certify that—

(a) the expenditure on conveyance hire charged in this bill in terms of item 11(A) of Appendix 7 in the Andhra Pradesh Financial Code was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used and

Appropriation for 19-19 Expenditure including this bill.

(b) the Government servant concerned is not entitled to draw travelling allowance under the

Amount of bills to be paid by book transfer annexed.

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.

Balance available.

Dated…….. 19…. Signature of the disburser.

Note :—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.

For the use of the controlling authority

Disallowed from Sub-voucher No…….

Ditto

Ditto

Passed for Rupees Total of this Bill _____

_____

I certify that in support of every charge or more than Rs. 25/- made in this bill, a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 1,000/- attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25/- are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All bills to be paid by book transfer are also appended.

(G.O.Ms.No. 341, Fin., Dt. 23-12-1983)

Dated : ……..19….. Signature of the controlling authority.

_____

FORM 9

(See Chapter VII, Article 131)

FORM OF TENDER AND CONTRACT

Tender for the Supply of Goods

To the Governor of Andhra Pradesh…….. I…… of…….. hereby contract and agree on the acceptance of this tender by on behalf of the Governor of Andhra Pradesh to supply the Government of Andhra Pradesh (hereinafter referred to as "the Government") in accordance with the conditions of contract noted below the goods or materials hereunder named of the quality or sort and after the rate of price hereunder specified and I hereby forward the sum of Rs. ……. as earnest money to be returned to me by the Government if this tender is not accepted—

Description of goods or materials	Quality of sort	Rate of Price (in figures and words)	Total Quantity or number to be supplied (if limited)

Conditions of contract

This contract is to last for (—) months certain from its date. But in the event of any breach of agreement at any time on the part of the contractor the contract shall be determinable

by…….. for and on behalf of the Government without compensation to the contractor. The contract may also be put an end to at any time by the Government upon giving……. day's notice to the contractor.

2. The goods or materials to be supplied under this contract are to be of the quality or sort above mentioned and in every respect equal and answerable to the patterns or samples sent with the tender and such as the Government or any Officers duly authorised by them shall approve.

3. The goods or materials are to be delivered at……. free of charge to the Government and at the contractor's risk in such quantities or numbers at such times and in such manner as…….. or any one duly authorised by him shall from time to time order.

3-A. In the case of failure to supply goods at the place of delivery, the consequent extra expenditure shall be borne by the suppliers.

3-B. The contracting officer shall have the option to instruct the suppliers to send the goods by a longer route or to take delivery at a different place if he is satisfied that failure on the part of the supplier to comply with the original terms of the agreement is due to causes beyond his control. [Memo.No. 76127/1467/Accts./70-l, Dt. 7-9-1971]

4. Rejected goods or materials shall be removed by and at the expense of the contractor within seven days after notice shall have been given him of the rejection. If not so taken away the …… may cause the goods or materials to be removed and charge the contractor with all expenses incurred in such removal.

5. In case of a failure by the contractor to delivery goods or materials demanded from him within the period limited for delivery or in case of goods or materials delivered by him not being of the stipulated quality, weight, or measure or in case of goods or materials being delivered without a correct invoice in duplicate the …… or any one duly authorised by him shall have power to reject any such goods or materials and to purchase others instead of any goods or materials so rejected or not delivered unless the contractor shall himself forthwith supply others that shall be sufficient and satisfactory and any excess of cost so incurred by the Government over the contract price together with all charges and expenses attending the purchase shall be recoverable by the Government from the contractor.

5-A. The time for and the dates of delivery of the materials mentioned in the tender shall be deemed to be of the essence of the contract and the contractor shall deliver the materials on or before the dates mentioned in the tender. Should the contractor fail to deliver the material on or before the stipulated dates, he shall pay as agreed liquidated damages and not by way of penalty, an amount equal to one percent or such smaller amount as the competent authority (whose decision in writing shall be final) may decide on the total amount of the contract for every day that the contractor shall exceed the time of the delivery and the delivery of the materials may be in arrears, provided always that the entire amount of liquidated damages shall not exceed ten percent on the total amount of the contract as shown in the tender. [G.O.Ms.No. 58, Fin., Dt. 27-3-1967]

6. The contract or any part of share of interest in it is not to be transferred or assigned by the contractor directly or indirectly to any person or persons whomsoever without the written consent of the Government.

7. With every delivery of goods or materials under the contract invoices in duplicate are to be sent by the contractor. The duplicate will be returned by the ……. with the quantities or numbers received duly noted thereon. The contractor is to send his account monthly to the Government within seven days from the termination of the month with the amount due correctly calculated according to the prices agreed upon, whereupon after examination of the claim, notice shall be given to him of the day of which he or his authorized agent may attend for payment. Fractions of a rupee i.e., less than 50 P. shall be disregarded and 50 P. and over shall be taken

as a rupee in the case of bills amounting to Rs. 25/- and upwards. The total of bills for less than Rs. 25/- shall be rounded to the nearest multiple of 5 P.

7-A. The Government hereby agrees that during the term fixed by this contract and except as herein provided, Government shall not purchase from any person or persons other than the contractor or from any company or corporation all or any quantities of the goods or materials agreed to be supplied by the contractor.

7-B. The final payment of goods or materials under this contract shall be made on only production by the contractor a certificate from the Income-Tax authorities that all income-tax payable by him up to the end of the accounts year been duly paid.

8. Any notice to the contractor shall be deemed to be sufficiently served if given or left in writing at his usual or last known place of abode or business.

8-A. The contractor shall be deemed to be sufficiently served if given or left in writing at his usual or last known place of abode of business.

9. The contractor shall furnish security for the due fulfilment of the contract equivalent to 10 per cent of the total value of contract. This security may be in the form of cash, promissory notes of the Government of Andhra Pradesh, the Central Government or any other State Government, Municipal Debentures, Port Trust Bonds, Post Office Savings, Bank Deposits, Post Office Cash Certificates and Savings Certificates issued by the Government or Deposit Receipts of the State Bank of India. The contractor concerned may make, either by a suitable deposit or a guarantee, arrangements with any bank which should deposit Government securities to cover the amount of security demanded, with margin of 5 percent below market value. Where cash is furnished as security, the amount of the earnest money shall be taken into account in fixing the amount of security. The ……. May at his discretion accept in lieu of such securities bond from two sureties to be approved by him.

10. Upon the complete fulfillment of this contract by the contractor to the satisfaction of the Government or any officer duly authorized by them the said sum of Rs. …….. so deposited as security by the contractor shall be returned to him less the amount, if any due by the contractor to the above officer.

Contractor 's Signature
Address by post.

Witness to the above signature.

Acceptance

The Governor of Andhra Pradesh hereby accepts the foregoing tender in accordance with the conditions of contract thereunto annexed.

Dated :

(For and on behalf of the
Governor of Andhra Pradesh)

———

FORM 10

[See Chapter VII, Article 135]

STOCK ACCOUNT OF FURNITURE AND OTHER OFFICE STORES

Date	*Number and date of contingent voucher, invoice, etc.,*	*Nature of Transaction*	*Receipts*	*Issues*	*Balance*	*Remarks*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(Sample Entries)				
1st April 19….	-	Opening balance	-	-	46	-
15 June 19……	Voucher No.10, dated 15th June 19…..	Purchased	4	-	50	-
25th August 19…..	Indent No.27, dated 15th August 19….	Transferred to the office of…..	-	6	44	-
1st October 19…..	Office Order 36, dated 1st October 19…..	Broken chairs condemned as unserviceable	-	3	41	-

Destroyed as they were not worth repairing.

———

FORM 11

(See Chapter X, Article 227]

FORM OF PERSONAL SECURITY BOND TO BE EXECUTED BY AN OFFICIATING OR TEMPORARY GOVERNMENT SERVANT DRAWING AN ADVANCE ALONG WITH A PERMANENT GOVERNMENT SERVANT AS SURETY

KNOW ALL MEN BY THESE PRESENTS that I…….. son of……. a resident of…… in the District of…… at present employed as a permanent……. in the……. (hereinafter called "the Surety") am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called "the Government" which expression shall include their successors or assigns or their certain attorney or attorneys) in the sum Rs…….. (Rupees……. only) to be paid to the Government FOR WHICH PAYMENT to be well and truly made I hereby bind myself, my heirs, executors, administrators and legal representative firmly by these presents. As witness, my hand this……. day of……. one thousand nine hundred and…….

WHEREAS …… son of…… a resident …….. of……. in the District of …… at present employed as a temporary…… in the…….. (hereinafter called "the Borrower") at his own request, been granted by the Government advance of Rs……

(Rupees……. only) for……. AND WHEREAS the Borrower has undertaken to repay the said amount in …….. equal monthly installments AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrower, the Surety his agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower, shall, while employed in the said…….. duly and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by installments until the said sum of Rs…… (Rupees…….. only) shall be duly paid, then this bond shall be void, otherwise the same shall be and remain in full force and virtue. BUT SO NEVERTHELESS that if the Borrower shall die or become insolvent or at any time cease to be in the service of the Government, the whole or so much of the said principal sum of Rs…….. (Rupees…….. only) and interest thereon as shall then remain unpaid shall immediately become due and be recoverable from the Surety in one instalment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way affect by an extension of time or any other indulgence granted by the Government to the said Borrower.

The Government have agreed to bear the stamp duty, if any, for this document.

Signed, sealed and delivered by the
Said……. (Signature of Surety)……..
at……. this day of (Designation)…….
……..19 (Office to which attached)…….

Signed, sealed and delivered by the
Said……..……. (Signature of Borrower)……..
at……. this day of (Designation)…….
……..19 (Office to which attached)…….

Signature, In the presence of

Address

and occupation of the (1)

witnesses (2)

———

FORM 12

(See Chapter X, Article 230(c)(1)]

FORM OF APPLICATION BY A GOVERNMENT SERVANT FOR AN ADVANCE FOR THE PURCHASE OF A MOTOR CAR/CYCLE

1. Name of applicant (in Block letters) :

2. Designation of applicant and office in which employed :

3. (a) Whether permanent and if so the particulars of the permanent post :

   (b) If not permanent whether he is an approved probationer and if so the name of the post and date from which he has been declared as an approved probationer :

4. Date of Birth :

5. Date of Superannuation or retirement :

6. Scale of pay of the present pest :

7. Basic pay in the present post as defined under Fundamental Rule 9(21) (excluding special pay) :

8. (a) Amount of previous advance :

(b) Total amount of deductions from the pay bill:

9. (a) Whether the advance applied for is the first one :

(b) If not :

(i) Amount of gross pay :

(ii) Number and date of order in which such advance was sanctioned:

(iii) Date of drawal of such advance :

(iv) Whether any amount of such advance is outstanding repayment (principal and interest to be shown separately) :

(v) In case it is fully repaid whether the Clearance Certificate has been obtained from the Accountant-General:

10. (a) Whether the Motor Car/Cycle to be purchased has been allotted by the Government from the Government priority quota:

(b) If so whether the letter of intimation of availability of vehicle from the company Dealer has been received :

11. (a) If the Motor Car/Cycle is to be purchased in the open market, name of the agency and the place of delivery (if possible)

(b) Are any negotiations or preliminary enquiries being made to facilitate delivery of Car/Cycle within one month from the date of drawal of the advance?

(c) Anticipated price of the Motor Car/Cycle.

12. (i) Whether the officer is/or was in possession of Motor Car/Cycle; and

(ii) If so the amount or the anticipated amount of the sale-proceeds of the Motor Car/Cycle :

13. Amount of Advance applied for :

14. Number of monthly installments in which the advance may be recovered (not more than 60) :

I hereby declared that the particulars furnished above are true to the best of my knowledge and belief.

I have not taken delivery of the Motor Car/Cycle on account of which I apply for the advance, that I shall complete the payment for and the taking possession of the Motor Car/Cycle before the expiry of one month from the date of drawal of the advance, and that I shall insure it immediately.

Station : *Signature of Applicant.*

Date :

To be filled up by the Head of the Office

1. Whether the applicant is eligible for the advance applied for (Persons under suspension are not eligible) :

2. If so, the maximum amount of advance to which the applicant is eligible :

3. Amount of advance recommended :

4. Number of installments in which the advance should be recovered :

5. Whether any charges are pending against applicant or surety :

Certified that the particulars regarding the applicant's service, pay, recoveries from pay, previous advance have been checked up with his Service Register, Pay bills, etc., and found to be correct.

Station : *Signature and Designation*
Date : *of the Head of Office.*

(G.O.Ms.No.270, Finance, dated 6-8-1971)

FORM 12-A

[See Chapter X, Article 233-B]

FORM OF APPLICATION BY A GOVERNMENT SERVANT FOR THE PURCHASE OF A HORSE AND SADDLERY

1. Name :

2. Designation :

3. District and Station:

4. Pay:

(i) Substantive pay:

(ii) Officiating pay or pay drawn in a temporary post, if the Government servant holds no substantive post :

5. Date of superannuation or retirement :

6. Amount of advance applied for

7. (a) If the Government servant is on leave in India, Ceylon, Nepal, Burma or Aden. Date of expiry of leave

(b) If the Government servant is about to proceed on leave in India, Ceylon, Nepal, Burma or Aden.:

(i) Date of commencement of leave

(ii) Date of expiry of leave

8. Whether the officer is or was in possession of a horse and if the answer is in the affirmative, the amount or the anticipated amount of the sale proceeds of the horse

9. If the old horse was traded in when the Government servant went on leave and a new horse has been delivered to him on return from leave :—

(a) Price of the new horse :

(b) Amount deducted in respect of the old horse :

10. Are any negotiations or preliminary enquiries being made so that delivery may be taken of the horse within one month from the date of drawal of the advance ?

(a) Certified that the information given above is complete and true :

(b) Certified that I have not taken delivery of the horse on account of which I apply for the advance, that I shall complete the payment and take possession of the horse before the expiry of one month from the date of drawal of the advance and that I shall insure it within one month from the date of taking delivery of it

Or

Certified that I have not taken delivery of the horse on account of which I apply for the advance and that I shall not take delivery of it until I receive the advance a week before the expiry of my leave and pay for it :

[N.B : —One of the two forms of certificate in (b) should be scored out leaving the one appropriate to the applicant's case].

Dated…… 19… *Signature*
Designation.

FORM 13

(See Chapter X, Article 230(c) (2))

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF A CARICYCLE

An Agreement made this .... day of... one thousand nine hundred and… between.... of (hereinafter called the Borrower, which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the Government of Andhra Pradesh of the other part.

Whereas the Borrower has under the provisions of the Andhra Pradesh 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 of Andhra Pradesh (hereinafter called the Government) for a loan of Rs for the purchase of a motor car/cycle 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 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 pr3vided for by the said Code and hereby authorizes the Government to make such deductions, (2) 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/cycle or if the actual price paid is less than the loan, to repay the difference to the Government forthwith and (3) to execute a document hypothecating the said motor car/cycle 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 lastly agreed and declared that if the motor car/cycle has not been purchased and 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 becomes due and payable.

In witness whereof the Borrower and for and on behalf of the Governor of Andhra Pradesh have hereunto set their hands.

Signed by the said……
in the presence of……..

(Signature of witnesses) *(Signature and designation of the Borrower)*

Signed by (name and designation)

For and on behalf of the Governor of Andhra Pradesh in the presence of……..

(Signature of witnesses) *(Signature and designation of officer)*

Name and designation of the borrower.

FORM 13-A

[See Chapter X, Article 232-A]

FORM OF AGREEMENT TO BE EXECUTED BY A RURAL MEDICAL PRACTITIONER, AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF A BICYCLE

AN AGREEMENT made this ……. day of one thousand nine hundred and …… BETWEEN ……. of....(hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part.

WFIEREAS the Borrower has under the provisions of the Andhra Pradesh 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 of Andhra Pradesh (hereinafter called the Government) for a loan of Rs……. for the purchase of a bicycle and the Government have agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained, now IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs..,. paid by the Government to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees (1) to pay the Government the said amount with interest calculated according to the said Code by monthly deductions from the subsidy payable to him as provided for by the said Code and hereby authorizes the Government to make such deductions, (2) 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 bicycle or if the actual price paid is less than the loan to repay the difference to the Government forthwith and (3) to execute a document hypothecating the said bicycle 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 LASTLY AGREED AND DECLARED that if the bicycle has not been purchased and 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 local board or dies, the whole amount of the loan and interest accrued shall immediately become due and payable.

IN WITNESSES WHEREOF the said (the Borrower) has hereunto set his hand the day and year first above written.

Signed by the said……..
in the presence of……

FORM 13-B

[See Chapter X, Article 233-R]

FORM OF AGREEMENT TO BE EXECUTED BY AN INDIAN ADMINISTRATIVE SERVICE OFFICER AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF HORSE AND SADDLERY

AN AGREEMENT made this .... day.... Of……. one thousand nine hundred and .... Between of . .(hereinafter called the Borrower, which expression shall include his heirs, executors, administrators, legal representatives and assignees) of the one part and the Governor of Andhra Pradesh (hereinafter called the Lender which expression shall include his successors in office and assigns) of the other part.

Whereas the Borrower has applied to the Lender for and the Lender has given to the Borrower a loan of Rupees.. .(in words) for the purchase of a horse and saddlery on the terms and conditions hereinafter contained; Now it is hereby agreed between the parties hereto that in consideration of the sum of Rupees....(in words) paid by the Lender to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with Lender (1) to expend within one month from the date of these presents the full amount of the said loan in the purchase of a horse and saddlery or if the actual price paid is less than the loan taken to repay the difference to the Lender forthwith, (2) to repay the Lender said amount with interest on calculated at the rate as prescribed by the Lender this behalf by such monthly deductions from his salary as may be prescribed by the Lender and hereby authorizes the Lender to make such deductions and (3) to execute a document hypothecating the said horse and saddlery to the Lender as security for the amount lent to the Borrower as aforesaid and interest in the form provided for the same.

And it is hereby lastly agreed and declared that if the horse and saddlery have not been purchased and hypothecated as aforesaid within one month from the date of the advance or if the Borrower within that becomes insolvent or quits the service of the Government of Andhra Pradesh or dies or retires or is discharged or dismissed from the Government service, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

In Witness whereof the Borrowers has hereunto set his hand the day and swear first before written.

Signed by the said…….
in the presence……..

Witnesses—

1.

2.

FORM 13-C (Revised)

[See Chapter X, Article 230(c) (2)]

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE FOR THE PURCHASE OF MOTOR CAR/CYCLE

An Agreement made on….. day of……. one thousand nine hundred and……. between....(hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and assignees) of the one part and the Governor of Andhra Pradesh (which

term shall include his successors in Office and assignees and hereinafter referred as the Government) of the other part.

Whereas the Borrower has purchased/agreed to purchase the motor car/cycle described in the Scheduled hereunder written.

And whereas the Borrower has under the provisions of the Andhra Pradesh Financial Rules (hereinafter referred to as the said rules) applied to the Government for a loan of Rs……. for the purchase of motor car/cycle.

And whereas the Government has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained.

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs……. paid by the Government the Borrower (the receipt of which the Borrower hereby acknowledges) to the Borrower hereby agrees……..

(1) to repay to the Government the said amount with interest calculated according to the said rules by monthly deductions from his salary provided in the said rules and hereby authorises the Government to make such deductions, and

(2) within one month from the date of these presents to expend the full amount of the said loan in the repayment of any loan obtained by him from a private party/the... .(bank) for the purchase of the said motor car/cycle or if the actual price paid is less than the loan to repay the difference to the Government forthwith, and

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

And it is hereby lastly agreed and declared that if the motor car/cycle is not purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower fails to repay the amount of the loan obtained by him from a private/…… (bank) for the express purchase of purchasing the said motor car/cycle within one month from the date of these presents 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.

THE SCHEDULE

Description of Motor car/cycle

Maker's Name

Description

No. of Cylinders

Engine Number

Chassis No.

Cost Price

In Witness whereof the borrower and .... for and on behalf of and by the order and direction of the Governor of Andhra Pradesh have hereunto set their hands the day and year first above written.

Signed by the said……..
in the presence of……..

(Name and designation of the Borrower)

1. …… ……..

2. …… ……..

(Signature of Witnesses) *(Signature & Designation of the Borrower)*

Signed by (Name and designation).

For and on behalf of the Governor of Andhra Pradesh in the presence of

1. …….

2. ……. *(Signature and Designation of the Officer)*

(Signature of Witnesses).

———

FORM 14

[See Chapter X, Article 230(c) (3)]

FORM OF MORTGAGE BOND FOR A MOTOR CARICYCLE ON ACCOUNT OF WHICH A GOVERNMENT SERVANT HAS DRAWN AN ADVANCE

THIS INDENTURE made this…….. day of……. One thousand and nine hundred and…… BETWEEN…… (hereinafter called the Borrower, which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the Governor of Andhra Pradesh of the other part.

Whereas the Borrower has applied for and has been granted an advance of Rupees…… to purchase a motor car/cycle on the terms of Articles 230/231 of the Andhra Pradesh 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). AND WHEREAS one of the conditions upon which the said advance has been granted to the Borrower is that the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the motor car/ cycle particulars whereof are set out in the Schedule hereunder written.

Now This Indenture Witnesseth that in pursuance of the sale agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Government the sum of Rs…… aforesaid or the balance thereof remaining unpaid at the date of these presents by equal installments of Rs… each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Code the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the Code, and in further pursuance of the said agreement the Borrower doth, hereby assign and transfer upto the Government the motor car/cycle 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.

And the Borrower both hereby agree and declare that he has paid in full the purchase price of the said motor car/cycle 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/cycle. Provided always and it is hereby agreed and declared that if any of the said installments of principal or interest shall not be paid or recovered manner aforesaid within ten days after the same are due of 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/cycle.

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 unpaid together with interest thereon calculated as aforesaid shall forthwith become payable, and it is hereby agreed and declared that the Government may on the happening of any of the events herein before mentioned seize and take possession of the said motor car/cycle and either remain in possession thereof without removing the same or else may remove and sell the said motor car/cycle 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 properly incurred or made in maintaining, defending or realizing their rights hereunder and shall pay over the surplus, if any, to the borrower, his executor, administrators or personal representatives. Provided further that the aforesaid power to taking possession or selling of the said motor car/cycle shall not prejudice the right of the Government to sue the borrower of the personal representatives for the said balance remaining due and interest or in the case of the motor car/cycle being sold the amount by which the net sale proceeds fall short of the amount owing and the borrower hereby further agrees that so long as any moneys are remaining due and owing to the Government, he the borrower, will insure and keep insured the said motor car/cycle against loss or damage by fire, theft or accident with an insurance company to be approved by the Accountant General, Andhra Pradesh and will produce evidence to the satisfaction of the Accountant-General, Andhra Pradesh that the motor car/cycle is insured have received notice that the Government are interested in the Policy and the borrower hereby further agrees that he will not permit or suffer the said motor car/cycle to be destroyed or injured or to deteriorate in a greater degree than 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 car/cycle the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE

Description of Motor car/cycle

Maker's name

Description :

Number of Cylinders

Engine number

Chassis number

Cost price

In Witness whereof the said….. (Borrower's name) and……. for and on behalf the Governor of Andhra Pradesh have hereunto set their respective hands.

Signed by the said……..

in the presence of…….. *(Name and designation of the Borrower)*

1. ……
2. ……..

(Signature and designation of the Borrower)

Signed by (name and designation)

for and on behalf of the Governor of Andhra Pradesh in the presence of…….

1. .....
2. .....

(Signature of Witnesses) *(Signature and designation of the officer)*

FORM 14-A

[See Chapter X, Article 232-A]

FORM OF MORTGAGE BOND FOR A BICYCLE ON ACCOUNT OF WHICH A RURAL MEDICAL PRACTITIONER HAS DRAWN AN ADVANCE

This Indenture made this..... day of one thousand nine hundred and..... between..... (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and the Governor of Andhra Pradesh of the other part.

WHEREAS the Borrower has applied for and has been granted an advance of Rupees..... to purchase a bicycle on the terms of Article 232-A of the Andhra Pradesh 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). 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 bicycle to the Government of Andhra Pradesh (hereinafter called the Government) as 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 bicycle 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 covenant to pay to the Government the sum of Rs..... aforesaid or the balance there remaining unpaid at the date of these presents by equal payments of Rs..... each on the first day of every month and well 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 the subsidy payable to him in the manner provided by the said Code, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Government the bicycle 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.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said bicycle 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 bicycle provided always and it is hereby agreed and declared that if any of the said installments of principal or interest shall not be paid or recovered in 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 local hoard, or if the Borrower shall sell or pledge or part with the property in or possession of the said bicycle 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 judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable 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 bicycle and either remain in possession thereof without removing the same or else may remove and sell the said bicycle either by public auction or private contract and may out of the sale money retain the balance of the said advance then remaining unpaid and any interest due thereon calcu

lated as aforesaid, and all costs, charges, expenses and payments properly incurred or in maintaining, defending or realizing their 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 bicycle shall not prejudice the right of the Government to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the bicycle being sold the amount by which the net proceeds fall short of the amount owing and the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Government he, the Borrower will not permit or suffer the said bicycle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and further that in the event of any damage or accident happening to the said bicycle, the Borrower will forthwith have the same repaired and made good.

In witness whereof the said…… (the Borrower) has hereunto set his hand the day and year first above written.

THE SCHEDULE

Description of bicycle

Maker's name

Description

Cycle number

Cost price

Signed by the Borrower

in the presence of

FORM 14-B

(See Chapter X, Article 233-B)

FORM OF MORTGAGE BOND FOR A HORSE AND SADDLERY ON ACCOUNT OF WHICH AN INDIAN ADMINISTRATIVE SERVICE OFFICER HAS DRAWN AN ADVANCE

This Indenture made this……. day of……. one thousand nine hundred ……. between…….. (hereinafter called the Borrower, which expression shall include his heirs, executors, administrators, assigns and legal representatives) of the one part and the Governor of Andhra Pradesh (hereinafter called the Lender which expression shall include his successors-in-office and assigns) of the other part.

Whereas the Borrower applied for an advance of Rs…… (in words) to purchase a horse and saddlery, on the terms and conditions hereinafter contained :

Now this Indenture Witnesseth that in consideration of the sum of Rupees.... paid on or before the execution of these presents by the Lender to the Borrower (the receipt whereof the Borrower hereby acknowledges) he, the Borrower, doth hereby pledge unto the Lender all that horse and saddlery more particularly described in the Schedule below by way of security for the said sum of Rupees... (in words) and interest thereon calculated at the rate and in the manner prescribed by the Lender; And the Borrower doth further agree and declare that he will duly repay to the Lender the sum of Rupees.... (in words) aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs (in words) each on the first day of every month after the date of these presents and will pay interest on the sum owing

calculated as aforesaid and the Borrower doth further agree and declare that he has not pledged the said horse and saddlery and will not, so long as any moneys remain payable to the Lender in respect of the said horse and saddlery, sell, pledge or part with the property in or possession of the said horse and saddlery :

Provided always and it is hereby agreed and declared that if the Borrower shall at any make default in payment of any of the said installments for the period of ten days after the time hereinbefore provided for payment thereof or if the Borrower shall sell or pledge or part with the property in or possession of the said horse and saddlery, or become insolvent or make any composition or arrangement with his creditors, or if any one shall take proceedings in execution of any decree or judgment against the Borrower or quits the service of the Government of Andhra Pradesh or dies or retires or discharged or dismissed from the Government service the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated as aforesaid shall forthwith become payable and it is hereby agreed and declared that the Lender may on the happening of any of the events hereinbefore mentioned seize and take possession of the said horse and saddlery and either remain in possession thereof without removing the same or else may remove and sell the said horse and saddlery either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and all costs, charges and expenses properly incurred or made in maintaining the horse and saddlery and shall pay over the surplus, if any, to the Borrower, provided further that the aforesaid power of taking possession or selling of the said horse and saddlery shall not prejudice the right of the Lender to sue the borrower or his personal representative for the amount of the Bond or in case the horse and saddlery being sold, the amount by which the net sate proceeds fall short of the amount owing, and the Borrower hereby further agrees with the Lender that he will not permit or suffer the said horse and saddlery to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof.

In witness whereof the said…… (Borrower)…… hath hereunto set his hand.

Schedule above referred to

Signed by the said (borrower)

(Signature of Borrower)

In the presence of—
Witnesses : (1)
(2)

FORM 15

[See Chapter X, Article 230(c) (4)]

FORM OF LETTER INTIMATING TO THE INSURANCE COMPANY, THE ANDHRA PRADESH GOVERNMENT'S INTEREST IN MOTOR CAR/CYCLE INSURANCE POLICY

From

To

Through the Accountant-General, Andhra Pradesh,

Dear Sir,

I am to inform you that the Government of Andhra Pradesh are interested in the motor car! cycle insurance policy No secured in your company and to request that you will kindly insert a clause to the following effect in the policy.

Form of clause to be inserted in the insurance policy

1. It is hereby declared and agreed that Mr……. (the owner of the motor car/cycle, hereinafter referred to as the insured in the schedule to this policy) has hypothecated the motor car/cycle to Government of Andhra Pradesh (hereinafter called the Government) as security for an advance for the purchase of the motor car/cycle and it is further declared and agreed that the Government are interested in any moneys which but for his endorsement be payable to the said Mr…… (the insured under this policy) in respect of the loss or damage to the said motor car/cycle (which loss or damage is not made good by repair, reinstatement or replacement) and such moneys shall be paid to the Government as long as he is the mortgagee of the motor car/cycle and his receipt shall be full and final discharge to the Company in respect of such loss or damage.

2. Save as by this endorsement expressly agreed, nothing herein shall modify' or affect the rights or liabilities of the insured or the company, respectively, under or in connection with this policy or any term, provision or condition thereof..

Yours faithfully,

Place :……..

Dated :…….

FORM 16

[See Chapter X, Article 233(c) (iii)]

FORM OF AGREEMENT TO BE SIGNED BY A GOVERNMENT SERVANT WHO DRAWS A PASSAGE ADVANCE

Memorandum of Agreement made this……. day of……. One thousand nine hundred and ....between .. . .(hereinafter called the Borrower) of the one part and the Governor of Andhra Pradesh (hereinafter called the Governor) of the other part.

Whereas the (Borrower's family) is proceeding to on leave/returning from on expiry of leave (with his family) and has, in accordance with Article 233 of the Andhra Pradesh Financial Code (hereinafter referred to as the said Code which expression shall, where the context so admits include any amendments thereof or additions thereto for the time being in force), requested the Government of Andhra Pradesh (hereinafter called the Government) to his lend him Rs……. towards defraying the cost of his/their passage(s) to (and back to India which the Government have consented to do on the Borrower executing and agreement on the terms and conditions hereinafter mentioned.

Witnesseth that in consideration the said loan (receipt of which the borrower hereby acknowledges) the borrower for himself, his heirs, executors and administrators, covenants with the Governor to repay the said loan with interest calculated according to the said Code by monthly installments as specified in the said Code and hereby authorizes the Government to deduct the amount of such monthly installments from the pay of the borrower provided always and it is hereby further agreed and declared that in the event of the borrower dying or retiring or receiving permission to retire from the service of the Government before the whole amount of the said loan and interest is repaid or if he does not produce receipts for the said passage(s) or does not comply

with any of the conditions on which the loan is made, as specified m the said Code, within three weeks from the date thereof the loan and interest calculated in accordance with the said Code is to become immediately due and payable.

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

Signed by the said (Borrower)

in the presence of……

Witness

Address

Occupation

(N.B :—If no interest is chargeable on the advance, the clauses of this agreement relating to interest should be scored through).

FORM 16-A

[See Chapter X, Article 233-A (5) (a)]

FORM OF AGREEMENT TO BE EXECUTED BY A GOVERNMENT SERVANT WHO DRAWS AN ADVANCE FOR PURCHASING A HOUSE THROUGH A CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY OR FOR CONSTRUCTING A HOUSE THROUGH A CO-OPERATIVE HOUSE BUILDING SOCIETY

Memorandum of agreement made the .... day of…. one thousand nine hundred and…… BETWEEN…. (hereinafter called the borrower) of the one part and the Governor of Andhra Pradesh (hereinafter called the Governor) of the other part.

Whereas the borrower has in accordance with Article 233-A or the Andhra Pradesh Financial Code (hereinafter referred to as the 'said Code' which expression shall, where the context so admits, include any amendments thereof or additions thereto for the time being in force), requested the Government of Andhra Pradesh (hereinafter called "Government") to lend him Rs…… towards paying the site value and initial deposit required for acquiring house through a Co-operative House Construction Society, the share capital and site value required or constructing a house through a Co-operative House Building Society which the Government have consented to do on the borrower executing an agreement on the terms and conditions hereinafter mentioned.

Witnesseth that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators, covenants with the Governor to repay the said loan with interest calculated according to the said Code by monthly installments as specified in the said Code and hereby authorizes the Government to deduct the amount of such monthly installments from the pay of the Borrower. And by way of security for the payment of all sums which under Article 233-A(8) of the Andhra Pradesh Financial Code, Volume I, the borrower may hereafter become liable to pay to the Government, the borrower hereby assigns his life insurance policy particulars whereof are set out in the schedule hereunder written, taken with Life Insurance Company to the Government as security for the said loan and declares that he will not alter the terms of the policy, or exchange it for another policy or draw any bonus without consent of the Government. And it is hereby further agreed and declared that in the event of the Borrower dying or retiring, or receiving permission to retire from the service of the Government or being dismissed from service before the whole amount of the said loan and interest is repaid, or if he does not comply with any of the conditions on which the loan is made,

as specified in the said Code, the loan and interest calculated in accordance with the said Code is to become immediately due any payable.

In witness whereof the Borrower has hereunto set his hand the day and the year first above written.

The schedule above referred to—

1. Name of the Insurance Company
2. Policy number and name of the policy holder
3. Amount for which policy is taken
4. Surrender value of the policy on the date of the execution of this agreement.
5. Certificate of the Insurance Company regarding surrender value

Signed by the said (borrower)
in the presence of……

Witness :

Address :

Occupation :

FORM 16-B

[See Chapter X, Article 233-A (9) (a)]

APPLICATION FORM PRESCRIBED UNDER THE REGULATING THE GRANT OF LOANS TO THE STATE GOVERNMENT SERVANTS FOR HOUSE BUILDING PURPOSES

1. (a) Name in (block letters)
   (b) Designation
   (c) Scale of pay
   (d) Present pay (including allowance countable for pension)
2. (a) Department and office which employed:
   (b) Administrative Department of Secretariat
   (c) Station where posted

3. Please state :

Whether you are a permanent or non-permanent Govt.servant, and the length of service, rendered under the Government.	Your permanent post, if any, and the name of office and Department concerned.	Date of birth and age next birth day.	Date on which you will attain the age of 55 years.	Is your wife/husband a State Govt.servant? If so give her/his name, designation, etc.,
(1)	(2)	(3)	(4)	(5)

4. Do you or does your wife/husband/minor child already own a house ? [See Rule 3(b)] if so please state :—

Station where it is situated with exact address.	Floor are (in Sq.ft.)	Its approximate valuation.	Reasons for desiring to own another house.
(1)	(2)	(3)	(4)
		Rs.	

5. (a) Do you require the advance for building a new house ? If so, please indicate :—

Approximate floor area of the house proposed to be constructed (in Sq.ft.)	Estimate Cost			Amount of advance required	No.of years in which the advance with interest is proposed to be repaid.
	Cost of land	Cost of building	Total		
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	

A plan of the house should accompany the application.

Note :—Entries in Columns 2 to 4 will have to be supported by specifications, estimates (in enclosed form) and plan at the appropriate stage.

(b) Whether you are already in possession of land? If so, please state

Name of the city or town where it is located.	Whether you wish to settle thereafter retirement	Area of plot in (sq.yds.)	Name of the Municipal or other local authority (if any) in whose jurisdiction it is located.
(1)	(2)	(3)	(4)

6. If no plot of land is already in your possession how and when do you propose to acquire one? State the approximate plot area (in sq. yds.) proposed to be acquired.

7. Do you require the advance for purchasing a ready-made house ?

(a) (i) If so, and in case you already have a house in view, please state :

Exact location of the house.	Floor area of the house (in sq.ft.)	Plinth area of the house. (in sq.ft.)	Age of the house	Municipal valuation of the house.	Name and address of agency offering for sale.	Approximate price expected to be paid.	Amount of advance required.	No. of years in which the advance with interest is proposed to be paid.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Rs.		Rs.	Rs.	

(ii) Have you satisfied yourself that the transaction would result in your acquiring undisputable title to the house

Note :—A pain of the house should accompany the application.

(b) If you do not already have a house in view, how, when and where do you propose to acquire one ? Indicate

The approximate amount upto which you will be prepared to buy a house.	The approximate amount of advance required.	No. of years in which the advance with interest is proposed to be repaid.
(1)	(2)	(3)
Rs.	Rs.	Rs.

Note :—Details specified against item 7(a) above should be furnished in this case also as soon as possible and in any case before the full amount of the advance can be drawn.

8. Is the land on which the house stands, or is proposed to be constructed, freehold or lease-hold ? If lease-hold, state :-

The terms of the lease.	How much of the term already expired.	Whether conditions of that lease permit the land being mortgaged to Government.	Premium paid for the plot.	Annual rental of the plot.
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.

Note : —A copy of the lease/sale deed should accompany the application.

9. (a) Is your title to land/house undisputed and free from encumbrances ?

(b) Can you produce, if required, original documents (sale or lease deed) in support of your title? If not, state reasons therefor indicating what

other documentary proof, if any, can you furnish in support of your claim? (See items 5(b) and 6 above)

(c) Does the locality in which the plot of land/house is situated possess essential services like roads, water supply, drainage, sewage, street lighting etc. ? (Please furnish a site plan with complete address).

10. In case you are due to retire from service within 10 years of the date of this application, do you undertake to repay the outstanding balance of the advance by making a final (House Building) withdrawal from your Provident Fund and/or authorise the Government to adjust the remaining balance against any gratuity that may be admissible to you?

11. Is Rule 5(B) applicable to your case? If so, state :

(i) the name, designation, scale of pay, office/department etc., of the permanent Government servant who is willing to stand surety for you

(ii) the date on which the proposed surety is due to attain the age 55 yrs.

DECLARATIONS

1. I solemnly declare that the information furnished by me in reply to the various items indicated above is true to the best of my knowledge and belief.

2. I have read the rules regulating the grant of loans to State Government servants for house building purpose and agree to abide by the terms and conditions stipulated therein.

3. I certify that —
(Strike out the alternative(s) not applicable)

(i) my wife/husband is not a Government servant, my wife/husband is a Government servant, has not applied for and/or obtained as advance under the rules.

(ii) neither I nor my wife/husband has applied for and/or obtained an advance of loan from any other Government source for the acquisition of a house.

Signature of the Applicant.

Station : Designation :

Date : Department/Office in which employee

(To be completed by the applicant's Head of Department)

No…….. Station…….. Date……..

Forwarded to the Administrative Department of the Secretariat. The facts stated in the application have been verified and found correct.

It is recommended that an advance of Rs may be granted to the applicant. I have satisfied myself on the basis of monthly deductions etc., made from the applicant's salary that this amount is well within his repaying capacity.

Signature :

Designation :

Name of the Department :

Name of the signing officer should also be indicated in block letters below his signature.

FORM No. 1

Abstract

Cost of Original Estimates and Detailed Specification (Based on Details in Form No. 2). For Grant of Loan to Government Servants for the Building Houses.

Amount Rs. :

Name :

Designation :

Locality and address in which the house is proposed to be constructed.

Item No.	Sub heads and item of work	Quantity or No.	Rate	Per	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Rs.		Rs.	Rs.
I.	Earth work. (Earth work excavation for foundation and disposing of the surplus earth etc.)					
II.	Concrete Works (Foundation concrete with cement or lime using stone or brick ballast either below floors or for footings)					
III.	Damp Proof Course. (Concrete on rich cement mortar or bitumenastic compound)					
IV.	Roofing Work. (R.C.C., Asbestos or any other type of suitable roof)					
V.	Reinforced Cement Concrete.					
VI.	Masonry. (Brick, Stone, Concrete, Blocks walls etc.,)					
VII.	Wood Work. (For Door and Windows, Wooden scantlings for roofs etc.)					
VIII.	Steel Work. (For reinforcements, hold-fast, window, bars, etc.)					

IX. Flooring.

(Concrete Stone or Marble Chip, etc.)

X. Finishing.

(Plastering, pointing, colour or white washing paintings, etc.)

XI. Miscellaneous.

(Like Rain water pipes, shelves, Jais, Chuillas, Pegs, Hooks for Fans etc.)

XII. Sanitary Installations.

(Closets, connections, pipes, Man holes drains, etc.)

XIII. Water Supply.

(Taps, water meters, water tanks, G.I. Pipes, etc.)

XIV. Electricity.

(Electric Points, meters connections, lines, etc.)

Total Cost _____

Signature of the applicant.

Date…….. 19……

Note : —The abstract is to be typed on a separate sheet (indicating the actual detailed items of work, rates, etc., proposed to be adopted) and attached to the application at the appropriate stage.

FORM No. 2

Detailed Estimates for Loan to Government Servants for the Building of a House

[Detailed Estimate Sheet to Support the Quantities Given in Form I]

Name :

Designation :

Office to which attached :

Locality and address in which the house is proposed to be built.

Sl. No.	Detailed of work	Measurement				Quantity
		No.	Length	Breadth	Height	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Rs.		Rs.	Rs.
I.	Earth Work.					
1.	Earthwork in excavation in all soils for foundation and other trenches & depositing the same with in one chain bed and upto Front wall.	1	19 ½	1 ½	2	59
	Rear Verandah retaining wall	1	19 ½	1 ½	1 ½	44
	Outside wall	1	20 ½	1 ½	2	62
	Common walls between rooms	1	12 ½	1 ½	2	56
	W.C. front and rear	2	3 ¾	1	1 ½	11
	W.C. front side	1 ½	4 ½	1	1 ½	11
	Steps in front and rear	2	4 ½	1 ½	½	7
	Total Earth Work :					250
	Refilling the excavated earth etc., Continue details for all items as given in sample Form No. I.					

Signature of applicant.

Date…… 19….

Note :—The entries in column 3-7 against item 1 above are just to explain how the entire form is to be prepared, it should be typed on a separate sheet and attached to the application at the appropriate stage.

FORM 17

(See Chapter XII, Article 276]

REGISTER OF SECURITY DEPOSITS

Note :—This is a model form which may be adopted to suit the requirements of any particular department in consultation with the Accountant-General.

Item number	Date of receipt of the deposit	Depositor's name.	Depositor's designation	For what purpose or work (quoting reference to agreement or bond)	Particulars of the deposit	Amount	Initials of the departmental authority	Date when refunded or adjusted	Amount refunded or adjusted	Under what head of service adjusted	Number and date of depositor's receipt or acknowledgement	Initials of the departmental authority	Balance, if any, carried over as a separate entry.	Remarks (reference to annual verification, etc.,)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM 18

(See Chapter XII, Article 2 79(7))

FORM OF FIDELITY BOND

Whereas hereinafter called the "Employed", is in, or is about to be taken into the employment of the Government of Andhra Pradesh as hereinafter called the "Employer", in the capacity setforth setting the Proposal after mentioned, and application has been made to The Association /Company/Corporation, Limited, hereinafter called the "Association", to give such guarantee as hereinafter contained, which application has been entertained by the Association/Company/Corporation.

And whereas a Proposal for such Guarantee and relative Statement or Statements signed on behalf of the Employers have thereupon been delivered to the Association/Company/Corporation on behalf of the Employer setting forth the circumstances and conditions of the said employment and precautions and checks to be used on behalf of the Employer for securing accuracy of accounts and limiting the amount of moneys entrusted to or left in the hands of the Employer at any one time, which Proposal and relative Statement or statements are hereby declared to be the basis of the Contract of Guarantee hereinafter setforth.

And Whereas the First Premium above mentioned has been paid to the Association/Company/Corporation as the Premium or consideration for such guarantee for the period commencing the….. day of….. Nineteen hundred and .... and terminating on the ....day of .... Nineteen hundred and……

Now Therefore this Agreement witnesseth that, in consideration of the premium, and during the period commencing and terminating as aforesaid and afterwards during every succeeding year in respect of which the Employed or the Employer shall, before or upto the day of…. in each such year, or within ten days thereafter, pay or cause to be paid to the Association! Company/Corporation, and the Association/Company/Corporation shall consent to received the annual premium above mentioned the Association/ Company/Corporation will, and they do hereby, as surety for the Employed, agree to guarantee to the Employer, that, so long as the Employed shall, after the date of this agreement continue in the uninterrupted employment of the Employer in the capacity setforth in the said Proposal, the Employed shall and will during the subsistence of this agreement, honestly and faithfully account to the Employer for all moneys which the Employee in the course of said employment shall receive or be entrusted with on account of the Employer, and generally that the Association/Company/Corporation will to the extent hereinafter mentioned, indemnify the Employer against all loss in such moneys which the Employer may sustain by any fraud or dishonest of the Employed in the capacity and employment aforesaid to an amount not exceeding the sum of:

Provided always that this Agreement is issued subject to the following conditions, which shall be conditions precedent to the liability of the Association/ Company/Corporation to pay any claim hereunder -

1. That the aforesaid guarantee and indemnity shall continue to be operative and inforce only so long as the circumstances and conditions of the said employment shall remain in every particular as setforth in the said Proposal and relative Statement or Statements, and the precautions and checks for securing accuracy of accounts and limiting the amount of moneys entrusted to or left in the hands of the Employed at any one time shall be duly observed and put in practice on the Part of the Employer in accordance with the said proposal and relative Statement or Statements: And that the Association/Company/Corporation shall only be liable to contribute pro rata along with other security held by the Employer.

2. That in the event of any such loss as aforesaid not exceeding the sum insured by this policy and securities held or recoveries made on behalf of the Employer shall be appropriated and exhausted before any claim is preferred under this policy.

3. It is hereby understood and agreed that the within policy extended to guarantee to the Government that the Employed shall and will during the subsistence of this Policy honestly and faithfully account to the Government for all moneys and properties which, he, while in the exercise of the .... shall receive or be entrusted with or which any person acting for him in the said office shall receive or be entrusted with on account of Government. Further the Association/Company! Corporation shall indemnify the Government against all loss in such moneys and properties which the Government may sustain by any act or acts of default or dishonesty, negligence or disregard of rules of the Employed in his said office as aforesaid or other persons nominated, accepted by or serving under him in his said office in the capacity and employment described in the policy.

4. That the Association/Company/Corporation shall be liable for any such loss as aforesaid only in the event of the Employee giving notice in writing to the Association/Company! Corporation in of any act of fraud or dishonesty committed by the Employed within one month after the same shall have come to the knowledge of the Employer, and within twelve months either after the Employed shall have left the service of the Employer, or after the death of the Employed, or of the lapsing of this Agreement, whichever of these events shall first happen; and such notice shall state the Number of the Agreement, the cause, nature and extent of the loss, so far as then ascertained, and the address, if known, of the Employed; and that no claim shall be made under this Agreement except in respect of any act or acts of fraud or dishonesty which shall have occurred during the subsistency of this Agreement; and from and after the date upon which such fraud or dishonesty shall come to the knowledge of the Association/Company/Corporation shall coipso, and without any intimation whatever, be relieved from their obligations hereby undertaken so far as regards the subsequent acts of the Employed; And that every claim under this Agreement shall be lodged with Association/Company/Corporation without undue delay after notice as aforesaid shall have been given to the Association/Company/Corporation; And that full particulars with any satisfactory proofs of the loss (verified, if the Association/Company/Corporation shall so require by Statutory Declaration) shall be given to the Association/Company/Corporation. And that when any such loss has been made good and satisfied by the Association/Company/Corporation, discharge thereof shall be made thereon by the Employer, and thereupon this Agreement shall be delivered upto the Association/Company/Corporation; And that the Employer shall, when required by and at the expense of the Association/Company/Corporation, all claims and rights of action competent to the Employers against the Employed in respect of the loss so sustained.

5. That the Employer shall, if required by the Association/Company/Corporation, forthwith prosecute the Employed for any act or acts of fraud or dishonesty committed, or supposed to have been committed, by the Employed in consequence of which a claim may be made under this Agreement, the Association/Company/Corporation paying all expenses, cost and damages necessarily incurred by the Employer in such prosecution and that the Employer shall also give to the Association/Company/Corporation all such information and assistance as may be reasonably required for maintaining any action against the Employed for reimbursing to the Association! Company/Corporation any moneys which they may pay, or become liable to pay, under this agreement.

Signed for and on behalf of the Association/Company/Corporation at.... the….. day of…… Nineteen hundred and……

Note :—This form should be adopted in all cases, with suitable modification where necessary.

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FORM 18-A

(See Chapter XII, Article 279(7)]

FIDELITY GUARANTEE BOND ISSUED BY THE INDIAN INSURANCE COMPANIES' ASSOCIATION POOL

Bond No....date of expiry….19.... Sum guaranteed Rs….Annual Premium Rs…

Whereas . . (hereinafter called the "Servant") is in or about to be taken into the employment of .... (hereinafter called the "insured" in the capacity of .... and has applied to the undermentioned companies (hereinafter called "Companies"), to guarantee his honest and faithful accounting for all moneys, stores, stamps, or any other property received by or entrusted to him in such capacity.

And whereas the sum of Rupees.... has been paid to the companies as the premium in consideration for such guarantee commencing from the .... day of . . ..1 9....

Now, therefore this agreement witnesseth that in consideration of the premium, and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the .... day of ... of each year, in respect of which the Annual Premium as above stated shall before, or on the…. day of ... be paid to the Companies and the Companies shall consent to receive the same, the undermentioned companies bind ourselves to guarantee to the insured that the servant shall during the subsistence of this agreement, honestly and faithfully account to the Insured for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of the insured and the companies guarantee, to the extent hereinafter mentioned to indemnify the insured against all loss, injury, or damage in such moneys stores, stamps or other property which the insured may in any way suffer or sustain by any act or acts of default, negligence, oversight, fraud, misconduct, or dishonesty of the servant committed during the period for which the aforesaid premium has been paid by the servant

Provided that the sum recoverable under this agreement shall in no case exceed Rs….

Provided also that the Companies reserve the right to insist upon prosecution of the servant in the event of his dishonesty.

In witness whereof, we the undermentioned Companies by our duly constituted Attorneys as mentioned below have subscribed our names.

Dated in Bombay the

19…….. day

Examined

Entered

Name of Company

Bharath Fire & General Insurance Company, Limited, New Delhi

British Indian General Insurance Co., Ltd., Bombay

Concord of India Insurance Co., Ltd., Calcutta

Hindustan General Insurance Society Ltd., Calcutta

India Globe Insurance Co., Ltd., Bombay

Indian Mercantile Insurance Co., Ltd., Bombay

Jayabharath Insurance Co., Ltd., Bombay

Jupiter Insurance Co., Ltd., Bombay

National Insurance Co., Ltd., Calcutta

New Asiatic Insurance Co., Ltd., New Delhi

New Great Insurance Co., Ltd., Bombay

New India Assurance Co., Ltd., Bombay

Oriental Fire & General Insurance Co., Ltd., Bombay

Prithvi Insurance Co., Ltd., Madras

Ruby General Insurance Co., Ltd., New Delhi

Standard General Assurance Co., Ltd., Calcutta

United India Fire & General Insurance Co., Ltd., Madras

Universal Fire & General Insurance Co., Ltd., Bombay

Vishwabharat Insurance Co., Ltd., Bombay

Vulcan Insurance Co., Ltd., Bombay

Fidelity Guarantee Bond

Serial No. :

Name :

Sum insured :

Date of expiry :

N.B. —For your own protection it is incumbent upon you to read your Bond and its conditions to ascertain that it is made out in accordance with your instructions.

The Indian Insurance Companies Association Pool, Jamshedji Tata Road, Church Gate, Reclamation, Bombay - 1.

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FORM 19

[See Chapter XII, Article 283]

MODEL FORMS OF SECURITY BONDS TO BE FURNISHED BY GOVERNMENT SERVANTS

(1)

Security bond by a when cash is deposited as security

Known All Men by these Presents that I…… of....am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs…… to be paid to Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives, jointly and severally, firmly by these presents.

Sealed with my seal dated this…… day of 19…. and I the said do hereby for myself, my heirs, executors, administrators, and legal representatives, covenant with the Governor, his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be remove into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden….. was on the day of…..19.... appointed and no holds and exercises the office of….. at…… And whereas by virtue of such office the said…… has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, currency or Bank note, stamps and securities of whatever description gold, silver, copper, nickel, bronze, lead goods stores chattels or effects (hereinafter together only called the said property) stored and used at received into or despatched from the…… of…… or paid deposited or brought into the said by any person or persons whomsoever and for any purpose or purposes whatsoever.

And whereas the said…. as such…… as aforesaid is also responsible that the said property and every part thereof are and is of full measures and good quality when received into the said and until he has duly accounted therefor in manner hereinafter referred to. And whereas the said is bound from time to time whenever called upon so to do, show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint. And whereas the said is further bound to keep true and faithful accounts of the said property and of his dealings under written order of his superior officers therewith respectively in the form and manner that may form time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit. And whereas the bulk of the said property remains as well in the care charge and custody of the…… for the time being at…… as of the said….. but as between himself and the Government , he the said…… is alone responsible and answerable…… therefor and for every part thereof. And Whereas the responsibility of…… the said…… for and said property and every part thereof does not .ease until the same has been duly used under the written orders aforesaid and accounted for of been duly despatched from the said……. and delivered over to and a full and complete discharge therefor obtain from such persons and at such places as the……. (officer) or other person exercising his functions for the for the time being under the sanction of the Government may direct. And whereas the said……. in consideration of his said appointment has delivered to and deposited with…… as such……. (officer) as aforesaid cash to the extent of Rs……. for the purpose of in part securing and indemnifying the Government their successors and assigns against all loss and damage which they might or may in any way suffer by reason of the said property or an part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently, or by or through oversight or violence made away or parted with by himself the said……. of by any of the……. sub-treasurers,…….. sub-store keeper, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said…….

And Whereas the said……. hereby acknowledges that he is bound by all the conditions, rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid

and all or any alterations made from time to time therein. And Whereas the said……. has entered into the above bond in the penal sum of Rs…….. conditioned for the due performance by him the said of the duties of the said……. office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and servants of the Government against loss from or by reason of the act or defaults of the said……. and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said……. has whilst he has held or exercised the duties of the said office of……. as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said……. shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the conditions, rules and regulations of the said Code and the said departmental rules and orders and further if the said……. do and shall indemnify and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said……. has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successors or assigns or the said……. (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said……. or of any of the……. Sub-treasurer……. Sub-stores-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons nominated accepted by or serving under him the said……. or by……. from or through the consuming, wasting, embezzling, stealing misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said office or shall……. has held or executed the duties of the said office or shall hold or execute the duties of the said office.

Then this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

Provided always and it is hereby declared and agreed by and between the parties hereto that the cash for Rs……. shall be and remain at the disposal of the said……. (officer) for that time being or the Government as and for part and additional security (over and above the above-written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time on occasion shall require to apply the same together with any interest receivable or received in respect thereof in and towards the indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may require.

And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said……. or the vacation by him of his said office of……. the above mentioned cash for Rs……. shall be retained and remain with the said……. (officer) for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Government their successors and assigns and the servants of the Government and in respect of which the said……. and his heirs, executors, administrators and legal representatives after his death is and are or shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid :

Provided always that the return at any time of the said cash for Rs shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said cash but the responsibility of the said shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, Sealed and delivered
by the above named in the
presence of.....

(2)

Security bond by a……. when promissory notes of the Union or any State Government are deposited as security

Note :—This Form may be adopted mutatis mutandis when stock certificates of the Union or State Government, Municipal Debentures or Port Trust Bonds are deposited as security of.....

Know all men by these presents that I……. of……. am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs……. to be paid to the Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives jointly and severally firmly by these presents.

Sealed with my seal dated this……. day of……. 19……. and I the said……. do hereby for myself, my heirs, executors, administrators and legal representatives covenant with the Governor, his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden……. was on the……. day of……. 19……. appointed to and now holds and exercises the office of……. at……. and whereas by virtue of such office the said has amongst other duties the care, charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money special, bullion, coin, jewels, currency or l3ank notes, stamps and securities of whether description gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called the said property) stored and used at received into or despatched from the……. of……. or paid deposited or brought into the said by any person or persons whomsoever and for any purpose or purposes whatsoever and whereas the said as such……. as aforesaid is also responsible that the said……. property and every part thereof are and is of full measure and good quality when received into the said……. and until he has duly accounted therefor in manner hereinafter referred to and whereas the said……. is bound from time to time whenever called upon so to do show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint and whereas the said……. is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may

from time to time be called upon to prepare and submit and whereas the taluk of the said property remains as well in the care, charge and custody of the……. for the time being at……. as of the said……. but as between himself and the Government he the said alone is responsible and answerable therefor and for every part thereof and whereas the responsibility of the said……. for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said……. and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the……. (officer) or other person exercising his functions for the tune being under the sanction o1 the Government may direct and whereas the said……. bearing even date with these presents and has also delivered to and deposited……. with and endorsed over to……. as such……. (officer) as aforesaid promissory note of the Union or any State Government to the extent of Rs……. of which the number of amounts and other particulars are setforth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the Government their sucessors and assigns against all loss and damage which they might or may in any way suffer by reasons of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said……. or by any of the sub-treasurers/sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said……. And whereas the said hereby acknowledges that he is bound by all the conditions, rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesiad and all or any alterations and from time to time therein. And whereas the said……. has entered into the above bond in the penal sum of Rs……. conditioned for the due performance by him the said……. of the duties of the said office aforesaid and of other appurtaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said……. and of all and every the persons aforesaid.

Now the condition of the above written bond is such that if the said……. has whilst he has held or exercised the duties of the said office of……. as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said……. shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions, rules and regulations of the said Code and the said departmental rules and orders and further if the said……. do and shall indemnify and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercised the office of……. (office) and all other servants of the Government from and against all and every loss and damage which during the time the said……. has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to the sustained by the Government their successors or assigns or the said……. (officer) for the time being or any such servant as aforesaid by from or through the means the neglect, failure, misconduct, disobedience, omission or insolvency of the said move or of the sub-treasurers, servants,……. clerks, cash-keepers, sub-store-keepers, shroffs, coolies or other persons nominated, accepted by or serving under him the said……. or by from or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise

dishonestly or negligently or by or through oversight or violence making away or parting with the said property or any Part or parts thereof by any has held or executed the duties of the said officer or shall hold or execute the duties of the said office.

Then this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue……. Provided always and it is hereby declared and agreed by and between the parties hereto that the said promissory notes for Rs……. deposited as aforesaid or such other security or securities of the Union or any State Government to the same amount as the……. (officer) for the time being may consent from time to time to accept and receive and shall accordingly receive in lieu of or in exchange for the same and the interest thereon respectively shall be and remain at the disposal of the said……. (officer) for the time being or the Government as and for part and additional security (over and above the above written bond) to the Government their successors and assigns for the indemnity and other purposes aforesiad with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such securities in and towards the indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may be require but neverthless the interest on the said securities may in the meantime be paid over as the same shall be realized by the said……. (Officer) for the time being or the Government if he or they shall think fit to the said Provided always and it is hereby, expressly agreed and declared by and between the parties that it shall be lawful for the said……. with the consent of the said……. (officer) or of other person exercising his functions for the time being under the sanction of the Government first head and obtained to change and substitute for the said promissory notes for Rs……. so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligations of the said bond provided further and it is hereby agreed and declared by and between the parties hereto that if the market value of the said promissory notes for Rs……. so deposited as aforesaid or such other security or securities of the Union or any State Government to the same amount as the……. (office) for the time being may consent from time to accept and receive in lieu of or in exchange for the same respectively shall fall below their value at the time when they were deposited as aforesaid as to which the decision of the……. (officer) is to be final and binding……. upon the said……. the……. (officer) may call upon the said……. to furnish additional security to his satisfaction to make up for such depreciation in the market value and the said……. shall immediately comply with such request.

And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said……. or the vacation by him of his said office of……. the above mentioned promissory notes for Rs……. or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said (officer) for the time being for the term of six months after the date of such death or such vacation as the case may be as security may against loss or damage that may have been or may thereafter be incurred by the Government their successors and assigns and the servants of the Government and in respect of which the said……. and his heirs, executors, administrators and legal representatives after his death is and are or shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid provided always that the return at any time of the said promissory notes shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said……. in case any breach of the condition of the said bond shall be discovered after the return of the said promissory notes but the responsibility of the said……. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, Sealed and delivered
by the above named in the
presence of……..

(3)

Security bond by a…… when Post Office Cash Certificates are furnished as security

Note :—This Form should be adopted mutatis mutandis when Savings Certificates issued by the Government are furnished as security.

Know All Men by these presents that I……. of am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs……. to be paid to the Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors administrators and legal representatives jointly and severally, firmly by these presents.

Sealed with my seat dated this……. day of …….19……. and I the said …….do hereby for myself, my heirs, executors, administrators and legal representatives covenant with the Governor, his successors in office and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden……. was on the……. day of……. 19……. appointed to and now holds and exercised the office of at And Whereas by virtue of such office the said……. has amongst other duties the care, charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie bullion, coin, jewels, currency or Bank notes, stamps and securities of whatever description gold, silver, copper, nickel, bronze, lead, goods, stores, chatttels or effects (hereinafter together only called the said property) stores and used at received into or despatched from the……. of……. or paid deposited or brought into the said……. by any person or persons whomsoever and for any purpose or purposes whatsoever. And Whereas the said as such as aforesaid is also responsible that the said property and every part thereof are and is of full measure and good quality when received into the said……. and until he has duly accounted therefor in manner hereinafter referred to. And Whereas the said……. is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for, is at all times in tact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior Officer may appoint. And Whereas the said……. is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also prepare and submit such returns and such accounts as he may from time to time called upon to prepare and submit. And Whereas the bulk of the said remains as well in the care, charge and custody of the……. for the time being at……. as of the said……. but as between himself and the Government he the said……. is alone responsible and answerable therefor and for every part thereof. And Whereas the responsibility of the said……. for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said……. and delivered

over to and a full and complete discharge therefor obtained from such persons and at such places as the…….. (officer) or other person exercising his functions for the time being under the sanction of the Government may direct. And Whereas the said…….. is the holder of post office cash certificates of the value of Rs…….. which have been registered in the post office at…….. particulars of which are setforth and specified in the schedule hereunder written…….. And Whereas the said…….. in consideration of his said appointment has deposited with and transferred to…….. as such…….. (officer) as aforesaid the certificates the previous sanction of the Head Postmaster of…….. Post office in which the certificates have been registered having been obtained for the purpose of in part securing and in indemnifying the Government their successors and assigns against all loss and damage which they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly or negligently or by or through oversight or violence made away or parted with by himself the said…….. or by any of the sub-treasurers/ sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said…….. And Whereas the said…….. hereby acknowledges that he is bound by all the conditions, rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be forced to add especially with reference to his relations and dealings with and the rights of his subordinates and his own subordinates to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and departmental rules and orders as aforesaid and all or any alterations made from time to time therein. And Whereas the said…….. has entered into the above bond in the penal sum of Rs…….. conditioned for the due performance by him the said of the duties of the said…….. office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said…….. and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said…….. has whilst he has held or exercised the duties of the said office of…….. as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said…….. shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders and further if the said…….. do and shall indemni1 and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or excercise the said office of…….. (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said…….. has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successor or assigns or the said…….. (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said…….. or of any…….. of the sub-storekeepers/sub-treasurers, servants, clerks, cash-keepers, shroffs, coolies or other persons nominated, accepted by or serving under him the said…….. or by or through the consuming, from wasting, embezzling, stealing, misapplying or otherwise dishonestly or by or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said…….. has held or executed the duties of the said office or shall hold or execute the duties of the said office.

Then the obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue :

Provided always and it is hereby declared and agreed by and between the parties hereto that the said post office cash certificates to be deposited and transferred as aforesaid shall be and remain at the disposal of the…….. (officer) for the time being or the Government as and for part and additional security (over and above the written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf to obtain and receive payment of the amount payable on the said post office cash certificates or a sufficient portion thereof and to apply the same in and towards the indemnity as aforesaid of the Government as the case may require.

And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said…….. or the vacation by him of his said office of the…….. above mentioned cash certificates of Rs…….. shall not at once be returned or transferred but shall be retained and remain with said…….. (officer) for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Government their successors and assigns and the servants of the Government and in respect of which the said…….. and his heirs, executors administrators and legal representatives after his death is and are shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid provided always that the return and transfer at any time of the said post office cash certificates shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said…….. in cash any breach of the condition of the said bond shall be discovered after the return of the said cash certificate but the responsibility of the said…….. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, sealed and delivered
by the above named in the
presence of……..

(4)

Security bond by a…… when deposit receipt of banks are deposited as security

Know All Men by these presents that I……. of……. am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs……. to be paid to the Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made bind myself, my heirs, executors, administrators and legal representatives jointly and severally firmly by these presents. Sealed with my seal this…….. day of……. 19……. and I the said……. do hereby for myself, my heirs, executors, administrators and legal representatives covenant with the Governor his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction

Whereas the above bounden……. was on the day of …….19……. appointed to and now holds and exercises the office of……. at……. And Whereas by virtue of such office the said……. has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money special, bullion, coin, jewels currency or Bank notes,

stamps and securities of whether description gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called the said property) stored and used at received into or despatched from the…….. of…….. or paid deposited or brought into the said…….. by any person or persons whomsoever and for any purpose or purposes whatsoever and whereas the said…….. as such…….. as aforesaid is also responsible that the said property and every part thereof are and is of full measure and good quality when received into the said…….. and until he has duly accounted therefor in manner hereinafter referred to and whereas the said is bound from time to time whenever called upon so to do show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint and whereas the said…….. is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit and whereas the taluk of the said property remains as well in the care, charge and custody of the…….. for the time being at…….. as of the said…….. but as between himself and the Government he the said alone is responsible and answerable therefor and for every part thereof and whereas the responsibility of the said…….. for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said…….. and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the…….. (officer) or other person exercising his functions for the time being under the sanction of the Government may direct and whereas the said…….. in consideration of his said appointment has deposited the bank at…….. the sum of Rs…….. in the name of and has obtained a receipt bearing No…….. dated…….. in his name and delivered it to him and the same is now standing to the credit of the said…….. and is…….. withdrawal by him on demand for the purpose of in part securing and indemnifying the Government their successors and assigns against all loss and damage which they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, mis-spent, loss, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said…….. or by any…….. of the sub-treasurers, servants, clerks, cash-keepers, shroffs, coolies or other…….. persons serving under him the said…….. and whereas the said…….. hereby acknowledges that he is bound by all the conditions, rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be in force especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein and whereas the said…….. has entered into the above bond in the penal sum of Rs…….. conditioned for the due performance by him the said…….. of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said…….. and of all the every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said…….. has whilst he has held or exercised the duties of the said office of…….. as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said…….. shall whilst he shall hold or exercise the duties of the said office

always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders and further if the said…….. do and shall indemnify and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or excercise the said office of…….. (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said…….. has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successor or assigns or the said…….. (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, dis-obedience, omission or insolvency of the said…….. or of any of the sub-store-keepers/ sub-treasurers, servants, clerks, cash-keepers, shroffs, coolies or other persons nominated, accepted by or serving under him the said…….. or by from or through the consuming from wasting, embezzling, stealing, misapplying or otherwise dishonestly or by or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said…….. has held or executed the duties of the said office or shall hold or execute the duties of the said office.

Then this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue :

Provided always and it is hereby declared and agreed by and between the parties hereto that the sum of Rs…….. so deposited as aforesaid and interest hereon respectively shall be and remain at the disposal of the said…….. (officer) for the time being or the Government as and for part and additional security (over and above the written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time as occasion shall require to obtain and receive payment of the said sum of Rs…….. or a sufficient portion thereof with interest thereon and to apply the same in and towards the indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may require but nevertheless the interest on the said sum of Rs…….. may in the meantime be paid over as the same shall be realized by the said…….. from the time being or for the Government if he or they shall think fit to the said And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said…….. or the vacation by him of his said office of the above mentioned cash certificates of Rs…….. shall not at once be returned or transferred but…….. (officer) for the time being fir the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Government their successors and assigns and the servants of the Government and in respect of which the said…….. and his heirs, executors, administrators and legal representatives after his death is and are shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid provided always that the return at any time of the said sum of Rs…….. or of the deposit receipt shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said…….. in case any breach of the condition of the said shall be discovered after the return of the said sum of Rs…….. or the deposit receipt but the responsibility of the said…….. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, sealed and delivered
by the above named in the
presence of……..

(5-A)

Security bond by a…….. when Post Office Savings Bank Deposits (under Rule 45(b) of the Post Office Savings Bank Rules) are deposited as security

Know all men by these presents that I…….. of…….. am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs…….. to be paid to the Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and legal representatives jointly and severally firmly by these presents Sealed with my seal dated this…….. day of…….. 19…….. and I the said…….. do hereby for myself, my heirs, executors, administrators and legal representatives covenant with Governor his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written hi any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction. Whereas the above bounden…….. was on the…….. day of…….. appointed to and now holds and exercises the office of…….. at…….. And whereas by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, special bullion, coin, jewels, currency or bank notes, stamps and securities of whatever description gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together only called the said property) stores and used at received into or despatched from the…….. of…….. or paid deposited or brought into the said…….. by any person or persons whomsoever and for any purpose or purposes whatsoever. And Whereas the said as such as aforesaid is also responsible that the said property and every part thereof are and is of full measure and good quality when received into the said and until he has duly accounted therefor in manner hereinafter referred to. And Whereas the said is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior Officer may appoint. And Whereas the said…….. is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also prepare and submit such returns and such accounts as he may from time to time called upon to prepare and submit. And Whereas the bulk of the said remains as well in the care, charge and custody of the…….. for the time being at…….. as of the said…….. but as between himself and the Government he the said…….. is alone responsible and answerable therefor and for every part thereof. And Whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said…….. and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the (officer) or other person exercising his functions for the time being under the sanction of the Government may direct. And Whereas the said has deposited in the Postal Savings Bank at…….. the sum of Rs…….. and the same is now standing to his credit in the said Postal Savings Bank. And Whereas the said…….. in consideration of his said appointment has written to the Post master at…….. the letter prescribed by Rule 45(1) of the Post Office Savings Rules has delivered and deposited with…….. as such…….. (officer) …….. as…….. aforesaid the pass book of

him the said…….. with the Postal Savings Bank at…….. and all other vouchers and documents of him the said evidencing his title to the said sum of Rs…….. the particulars of which vouchers and documents are setforth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the Government their successors and assigns against all loss and damage which they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly or negligently or by or through oversight or violence made away or parted with by himself the said…….. or by any of the sub-treasurers/sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said…….. And Whereas the said hereby acknowledges that he is bound by all the conditions, rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be forced to add especially with reference to his relations and dealings with and the rights of his subordinates and his own subordinates to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and departmental rules and orders as aforesaid and all or any alterations made from time to time therein. And Whereas the said…….. has entered into the above bond in the penal sum of Rs…….. conditioned for the due performance by him the said…….. of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said…….. and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said…….. has whilst he has held or exercised the duties of the said office of…….. as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said…….. shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders and further if the said…….. do and shall indemnify and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or excercise the said office of…….. (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said…….. has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successors or assigns or the said…….. (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said of any sub-store-keepers/sub- treasurers of the servants, clerks, cash-keepers, shroffs, coolies or other persons nominated, accepted by or serving under him the said…….. or by from or through the consuming from wasting, embezzling, stealing, misapplying or otherwise dishonestly or by or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has held or executed the duties of the said office or shall hold or execute the duties of the said office.

Then the obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue :

Provided always and it is hereby declared and agreed by and between the parties hereto that the sum of Rs…….. so deposited as aforesaid and interest hereon respectively shall be and remain at the disposal of the said…….. (Officer) for the time being or the Government as and for part and additional security (over and above the written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power

to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time as occasion shall require to apply the same together with any interest receivable or received in respect thereof in and towards indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may require.

And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said…….. or the vacation by him of his said office of the above mentioned cash certificates of Rs…….. and the pass book vouchers and other documents relating thereto shall be retained and remain with the said…….. (officer) for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Government their successors and assigns and the servants of the Government and in respect of which the said…….. and his heirs, executors administrators and legal representatives after his death is and are shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid provided always that the return and transfer at any time of the said…….. post office cash certificates shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said…….. in cash any breach of the condition of the said bond shall be discovered after the return of the said sum or pass book vouchers or other documents but the responsibility of the said…….. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, Sealed and delivered
by the above named in the
presence of……..

(5-B)

Security bond by a……. when Post Office Savings Bank Deposits (under Rule 45(g) of the Post Office Savings Bank Rules) are deposited as security

Know all men by these presents that I…….. of…….. am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs…….. to be paid to the Government of Andhra Pradesh (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs, executors, administrators and legal representatives jointly and severally firmly by these presents.

Sealed with my seal dated this…….. day of…….. 19…….. and I the said…….. do hereby for myself my heirs, executors, administrators and legal representatives covenant with Governor his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden…….. was on the day of…….. 19…….. appointed to and now holds and exercises the office of…….. at…….. And whereas by virtue of such office the said…….. has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money special, bullion, coin, jewels, currency or bank notes, stamps and securities of whatever description gold, silver, copper, nickel, bronze, lead, goods stores chattels or effects (hereinafter together only called the said property) stores and used at received into or despatched from the…….. of…….. or paid deposited or brought

into the said…….. by any person or persons whomsoever and for any purpose or purposes whatsoever. And Whereas the said…….. as such as aforesaid is also responsible that the said property and every part thereof are and is of full measure and good quality when received into the said…….. and until he has duly accounted therefor in manner hereinafter referred to. And Whereas the said…….. is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior Officer may appoint. And Whereas the said…….. is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also prepare and submit such returns and such accounts as he may from time to time called upon to prepare and submit. And Whereas the bulk of the said remains as well in the care, charge and custody of the for the time being at as of the said but as between himself and the Government he the said is alone responsible and answerable therefor and for every part thereof. And Whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the…….. (officer) or other person exercising his functions for the time being under the sanction of the Government may direct. And Whereas the said in consideration of his said appointment has delivered to as such…….. (officer) as aforesaid a sum of Rs…….. which has been deposited by the said…….. (officer) in his own name in the Post Office Savings Bank at…….. as security deposit under Rule 45(f) of the Post Office Savings Bank Rules for the purpose of in part securing and indemnifying the Government their successors and assigns against all loss and damage which they might or may in way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said…….. or by any of the Sub-treasurers, sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said…….. And Whereas the said hereby acknowledges that he is bound by all the conditions rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be forced to add especially with reference to his relations and dealings with and the rights of his subordinates and his own subordinates to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and departmental rules and orders as aforesaid and all or any alterations made from time to time therein. And Whereas the said…….. has entered into the above bond in the penal sum of Rs……. conditioned for the due performance by him the said…….. of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said…….. and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said…….. has whilst he has held or exercised the duties of the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said…….. shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions, rules and regulations of the said Code and the said departmental rules and orders and further if the said…….. do and shall indemnify and save harmless

the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of…….. (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said…….. has held, executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successors or assigns or the said…….. (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said or of any of the sub-treasuries/sub- store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons nominated accepted by or serving under him the said…….. or by from or through the consuming from wasting, embezzling, stealing, misapplying or otherwise dishonestly or by or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said…….. has held or executed the duties of the said office or shall hold or execute the duties of the said office.

Then the obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue :

Provided always and it is hereby declared and agreed by and between the parties hereto that the sum of Rs…….. so deposited as aforesaid and interest hereon respectively shall be and remain at the disposal of the said…….. (Officer) for the time being or the Government as and for part and additional security (over and above the written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time as occasion shall require to apply the same together with any interest receivable or received in respect thereof in and towards indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may require And it is hereby lastly agreed and declared by and between the parties hereto that in the event of the death of the said…….. or the vacation by him of the above mentioned sum of Rs shall be retained and remain with the said…….. (officer) for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Government, their successors and assigns and the servants of the Government and in respect of which the said and his heirs, executors administrators and legal representatives after his death is and are shall or may be liable to indemnify the Government their successors and assigns and all such persons as aforesaid provided always that the return at any Time of the Said Sum of Rs…….. shall not be deemed to affect the right of the Government to take proceedings upon or under the said…….. bond against the said…….. breach of the condition of the said bond shall be discovered after the return of the said sum but the responsibility of the said…….. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, Sealed and delivered
by the above named in the
presence of……..

(6)

Security bend by a…….. when a fidelity bond is deposited as security

Know all men by these presents that I…… son of…….. am held and firmly bound unto the Governor of Andhra Pradesh (hereinafter called the Governor) in the sum of Rs……. to be paid to the Government of Andhra Pradesh (hereinafter called the

Government) their successors or assigns or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and legal representatives jointly and severally firmly by these presents.

Sealed with my seal dated this…….. day of…….. 19…….. and I the said…….. do hereby for myself, my heirs, executors, administrators and legal representatives covenant with Governor his successors in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Hyderabad the same shall and may at the instance of the Government be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden…….. was on the day of ……..19…….. appointed to and now holds and exercises the office of…….. at…….. And whereas by virtue of such office the said has amongst other duties the care charge and overight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money special, bullion, coin, jewels, currency or bank notes, stamps and securities of whatever description gold, silver, copper, nickel, bronze, lead, goods stores chattels or effects (hereinafter together only called the said property) stores and used at received into or despatched from the of or paid deposited or brought into the said be any person or persons whomsoever and for any purpose or purposes whatsoever. And Whereas the said as such…….. as aforesaid is also responsible that the said property and every part thereof are and is of full measure and good quality when received into the said and until he has duly accounted therefor in manner hereinafter referred to. And Whereas the said is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior Officer may appoint. And Whereas the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of the Government and also prepare and submit such returns and such accounts as he may from time to time called upon to prepare and submit. And Whereas the bulk of the said remains as well in the care, charge and custody of the for the time being at as of the said but as between himself and the Government he the said is alone responsible and answerable therefor and for every part thereof. And Whereas the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the (officer) or other person exercising his functions for the time being under the sanction of the Government may direct. And Whereas the said in consideration of his said appointment has delivered to as such (officer) as aforesaid a fidelity bond issued by Company for Rs for the purpose of in part securing and indemnifying the Government their successors and assigns against all loss and damage which they might or may in way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said or by any of the Sub-treasurers, sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons serving under him the said And Whereas the said hereby acknowledges that he is bound by all the conditions rules and regulations of the Andhra Pradesh Financial Code and such departmental rules and orders as may from time to time be issued by authority and may be forced to add especially with reference to his relations and dealings

with and the rights of his subordinates and his own subordinates to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and departmental rules and orders as aforesaid and all or any alterations made from time to time therein. And Whereas the said has entered into the above bond in the penal sum of Rs conditioned for the due performance by him the said of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and the indemnity of the Government their successors and assigns and the servants of the Government against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid.

Now the condition of the above written bond is such that if the said has whilst he has held or exercised the duties of the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if he the said shall whilst he shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions, rules and regulations of the said Code and the said departmental rules and orders and further if the said……. dp and shall indemnify and save harmless the Government their successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercised the said office of (officer) and all other servants of the Government from and against all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to be sustained by the Government their successor or assigns or the said (officer) for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, dis-obedience, omission or insolvency of the said or of any of the sub-treasuries/sub-store-keepers, servants, clerks, cash-keepers, shroffs, coolies or other persons nominated accepted by or serving under him the said or by from or through the consuming from wasting, embezzling, stealing, misapplying or otherwise dishonestly or by or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said has held or executed the duties of the said office or shall hold or execute the duties of the said office Then the obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue Provided always and it is hereby declared and agreed by and between the parties hereto the said fidelity bond No delivered so and deposited as aforesaid and interest hereon respectively shall be and remain at the disposal of the said (Officer) for the time being or the Government as and for part and additional security (over and above the written bond) to the Government their successors and assigns for the indemnity and other purposes aforesaid with full power to the Government their successors or assigns or the servants of the Government duly authorized in that behalf from time to time as occasion shall require to apply the same together with any interest receivable or received in respect thereof in and towards indemnity as aforesaid of the Government their successors and assigns and the servants of the Government as the case may require.

And it is hereby lastly agreed and declared by and between the parties hereto that the said shall keep the fidelity bond issued by the said company in full force by payment of the premia as and when they fall due and by otherwise conforming to the rules of the said company relating thereto :

Provided always that the cancellation or lapse at any time of the said fidelity bond shall not be deemed to affect the right of the Government to take proceedings upon or under the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said sum but the responsibility of the said shall at all times continue

and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

Signed, Sealed and delivered
by the above named in the
presence of……

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FORM 20

(See Chapter XII, Article 299)

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 of 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 property in the accounts? (This amount should be estimated in the absence of the record book value.)

8. What action is being taken to affect the write-off, if any, mentioned as being necessary in item 7 above ?

Note :—For purpose of write-off of the value of temporary structures 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 damaged or destruction of.

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FORM 21

(See Chapter XIV, Articles 327 and 328]

Report of deaths of European Government Servants and Pensioners

Name	Date of Death	Place of Death	Occupation at time of death	Age at time of death	Place of birth
(1)	(2)	(3)	(4)	(5)	(6)

Particulars as to family connection	Address in England of relatives (if known)	Particulars as to property (if any)	Length of service	Cause of death	Remarks
(7)	(8)	(9)	(10)	(11)	(12)

The information is not required in the case of a pensioner.

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FORM 22

(See Chapter V, Article 84)

Form of bill for drawing advances of Travelling Allowance on tour to Government Servants

No……. of…… 19…..

Bill for advance of travelling allowance on tour for……

Sir

The establishment of the office of……. for…….. 19……

Head of account chargeable……..

Serial No.	Name and designation of Government servants for whom advance is drawn.	Amount of advance Rs.	Remarks.

(1) Certified that no previous advance is outstanding in respect of the individuals for whom tour advance is now drawn.

(2) Certified also that the previous advance (s) of Rs…… drawn on……. at was/were adjusted by deduction in the bill for Rs……..…… cashed on……. ……
Total of bill Rs……. (in words)…….. Rupees.

Contents received

Please pay to

Station : (*Signature*)

Dated : (*Designation*)

(For use in the Treasury)
Pay Rupees (in words)

Examined and entered.
Treasury Accountant. Treasury Officer.

(For use in Audit office)

Amount held under objection Rs. Admitted Rs.

Mode of adjustment.

Auditor. Superintendent. Auditor. Superintendent.

FORM 23

(See Chapter V, Article 84)

Register showing the details of advances of Travelling Allowance on tour paid to Government Servant and the Recoveries made in respect of the sam

Sl.No.	Name or designation of Govt.servants.	Details of advance paid		Details of recoveries made.		Remarks
		Date and place of payment.	Amount	By adjustment	In cash	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Rs.	Rs.	Rs.	

Note :—(1) Columns (3) and (4) should be filled in at the time that the bill on account of the advance is submitted for signature of the head of the office. An entry "Entered in the Tour Advance Register" should simultaneously be made in the office copy of the bill and attested by the head of office.

In respect of gazetted officers, the treasury Officers concerned will make the necessary entries in columns (3) and (4) and record on the bill passed for payment that it has been entered in the tour Advance Register.

(2) In column (5) full particulars regarding the amount, date and place of payment of the bill in which the advance was recovered by adjustment should be given.

(3) The register should be reviewed by the head of the office or the Treasury Officer concerned atleast once a month and suitable action taken in cases of long delays in adjustment. The head of the office or the Treasury Officer concerned will also set this initials on column (7) "Remarks" in token of such review against the latest entry.

FORM 24

(See Chapter XII, Article 279, (8)]

Form of Security bond to be furnished by the drivers of cars, lorries, buses, vans and jeeps

Known all men by these presents that I……. son of…….. residing at…….. (hereafter called the above bounden). I am bound unto the Governor of Andhra Pradesh in the sum of Rs. 200/- (Rupees two hundred only) to be paid to the Government of Andhra Pradesh (hereafter called the Government) their successor or assigns or their certain attorney or attorneys which payment to be well and truly made, I hereby bind myself, my heirs, executors, administrators, legal representatives and assigns firmly by these presents.

Whereas the above bounden signed by me this day of one thousand nine hundred and in the year of Republic of India has been appointed by the as driver in the and where it has been agreed that the above bounden shall execute a bond in the above mentioned sum of Rs. 200/- with such conditions are hereunder written.

[Memo.No. 7267/Accts./62-2, Dt. 27-6-19621

"Now the condition of the bond is such that the above bounden shall not whilst in the service of said cause any loss to the Car/Lorry/Jeep/Van/Bus(A.P) or such other Government vehicle as may be allotted to from time to time of the by his negligence or by disobedience of the orders of the and of any authorised officer of the or otherwise; in the event of the said falling to observe and perform all or any one or more of the covenants or conditions herein before contained pay to the Government the said sum of Rs. 200/- (Rupees two hundred only)".

[Memo.No. 93388-B/Accts./62-3, Dt. 20-2-1963]

If the above conditions are carried out by them this bond or obligation shall be void and of no effect. Otherwise it shall remain in full force and virtue and the sum of Rs. 200/ - (Rupees two hundred only) due under the bond shall be recoverable under the Andhra Pradesh Revenue Recovery Act, 1864 as if it were an arrear of land revenue without prejudice to any other modes or recovery.

Signed by the above named Sri
in the presence of……

Witnesses :
1.
2.

Signed before me.

Designation of the Officer.

Note :—Every person already appointed and to be appointed in future as Car, Lorry, Jeep, Van or Bus Driver in all the Departments of the Secretariat and under the Heads of Departments or their subordinate offices shall deposit Rs. 50/- (Rupees fifty only) in cash in one lumpsum or in five monthly installments of Rs. 10/- each and execute a personal bond for Rs. 200/- (Rupees two hundred only) as security against losses caused to the Govt. on account of negligence or disobedience of orders".

[Memo.No. 93388-B/Accts./62-3, Dt. 20-2-63]

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FORM 25

Monthly return to be forwarded by drawing officer who draws A.C. Bill to the Controlling officer in case the Bills require countersignature to next superior authority in case Drawing Officer is empowered to forward D.C. Bills direct to Accountant-General.

Particulars of A.C. Bills drawn			Reference to letter No. & date in which D.C. Bills were sent controlling officer/A.G.	Reasons for delay if D.C. Bills were not sent to controlling officer/A.G.	Remarks
A.C.Bills No.	Amount	Date of drawal			
(1)	(2)	(3)	(4)	(5)	(6)

[G.O.Ms.No. 248, Fin., Dt. 20-7-1977]

FORM 26

Monthly return to be forwarded by the Controlling officer to the next superior authority

Sl.No.	Particulars of A.C.Bills drawn			Date of receipt of D.C.Bill	Reference to letter No. and date in which D.C.Bills were sent to A.G.	Reasons for delay if D.C.Bills were not sent to A.G.	Remarks
	Amount	Date of drawal	Designation of drawing officer				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Note :—The outstanding items should be continued to be shown in the subsequent monthly returns till such time the D.C. Bills are sent to the Controlling Officers/Accountant-General. (G.O.Ms.No. 248, Finance, Dt. 20-7-1977)

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FORM 27

[See Chapter VI, Article 98]

Form of Register of the permanent Advance in the. . . . District

Sl.No.	Designation of the officer to whom P.A. is sanctioned.	Amount of initial sanction.	Reference No. & date	Initials
(1)	(2)	(3)	(4)	(5)

(a)Increase of (-)Decrease out of the amount in Col. 3 Ref. No. & Date (Indicate proceedings No. & Date)	Total progressive (net amount col.)	Initials. 3-6. 19	Date of acknowledgement. 19- 19-	Remarks.
(1)	(2)	(3)	(4)	(5)

Instructions for making entries in the register.

(1) The pages in the Register shall be numbered and certificate of count of pages shall be recorded on the first page of the register under proper attestation.

(2) Separate page or pages should be allotted for each of the officer located in each district setting apart a few pages for each district in the register.

(3) In column 2 designation of the officer to whom the advance is sanctioned and the complete address indicating the location of the office should be noted.

(4) Enhancement of reduction in the amount of permanent advance shall be recorded in Col.No. 6 in red ink and the relevant proceedings noted.

(5) Col.No. 9 is provided for making entries for four financial years.

(6) The entries shall be numbered and the corresponding number noted in the acknowledgement. The acknowledgements shall be filed, districtwise, and year-wise and they should be retained for a period of 10 years.

(7) Remarks (Column No. 10) may indicate any additional information required to be recorded in respect of entries made in Columns No. I to 9 of the entries.

(8) The register shall be properly "indexed".

—[G.O.Ms.No. 54, Fin. & Plg. Dept., Dt. 14-2-1979]

Appendix
to
AP. Financial Code — Volume 1

(Vide enclosure to G.O.Ms. No. 50, Irrigation & CAD Department, Dt. 2-3-2009)

CODE FOR E.P.C. CONTRACTS
(Engineering, Procurement and Construction)

Provisions for EPC Works

1. Article 51 — Refer page 55 of this book

Note under Article 51(a) :

For entrustment of EPC contracts the Government may approve a panel of firms/agencies based on certain prescribed eligibility criteria. This empanelment shall be reviewed at a periodicity of not more than 2 years.

In respect of EPC works, limited tender system inviting bids from the approved panel of firms/agencies under each category or open tender system shall be followed. The form of bid documents and contract format approved specially for EPC mode of works shall be used.

In respect of pre-qualified agencies, financial bid evaluation shall be done.

In respect of open category tenders, technical evaluation shall be done first following the criteria specified in the bid document and financial bid evaluation shall be done in respect of those who are qualified in technical bid evaluation.

2. Article 163 — Refer page 145 of this book

In addition to the four methods of execution fifth method is introduced for execution of EPC works :

(v) By an agreement in the form approved by Government for EPC works.

In regard to method (v) the details are set forth clearly in the form of articles of agreement, tender notice and tender documents approved by Government.

3. Article 175 — Refer page 150 of this book

Note under Article 175 :

1. In case of EPC works, measurements shall be recorded by EPC agency in M.Books and L.F.Books issued by the concerned Engineer-in-Charge duly numbered and certified. The M.Books and LF.Books have to be maintained by the EPC agency through authorized graduate engineers as per procedure prescribed in Code and finally to be handed over to the department (Engineer-in-charge).

2. in Earth Work Excavation and embankment AE/AEEs have to verify and record—

a. 1/3rd of pre-levels taken by EPC agency,

b. 100% levels in case of cut off and foundations,

c. 25% of intermediate work done levels,

d. 100% for final levels recorded by EPC Agency.

e. All measurements recorded by the EPC agency in the M-Books issued by the EE shall be checked to 100% extent by AEs/AEEs

f. DEEs, EEs and SEs have to check the above levels and measurements as per standing codal provisions and orders.

3. Wherever Quality Control agencies are in existence, such agency has to record its findings in M Books/LF Books besides furnishing certificates as prescribed separately.

4. Article 177 — Refer page 152 of this book

Note under Article 177 :

1. In EPC contracts, Mobilisation advance not exceeding 5% of the contract value is payable at the prescribed stages of execution. Mobilisation advance on new machinery at the prescribed percentage of the value of' new machinery not exceeding 5% of contract value is payable against production of original invoices in proof of purchase of the machinery by the contractor/firm/joint venture.

2. The invoices should be in the name of the contractor/firm/joint venture only and the new machinery should have been purchased only after the date of conclusion of the agreement for the work.

3. No mobilisation advance is payable on machinery purchased by an individual firm in respect of joint ventures though that individual firm is a partner in the joint venture.

4. The contractor/firm/joint venture should submit an undertaking to the effect that they have not obtained any mobilisation advance from the government against the machinery for which they are presently claiming payment of mobilisation advance. This is to ensure that mobilisation advance is paid only once against one purchase. Any wrong declaration, when comes to light, entails recovery of the entire amount paid with penal interest in a lump from their immediate next work bill apart from instituting other prescribed penal actions.

5. Payment of mobilisation advance is also permissible on ordered machinery with approval of Government.

6. Recovery of mobilisation advance along with interest shall be made as per provisions of the contract.

5. Article 185 — Refer page 155 of this book

Note (2) under Article 185 :

Note (2) : The estimate shall be prepared based on available preliminary data, the scope of works and project parameters taking into consideration the points mentioned in Para 390 and duly furnishing approximate financial break up of component parts as envisaged in Para 101 of A.P.P.W "D" Code and submitted in case of works to be taken up under EPC for according Administrative approval.

6. Article 190 — Refer page 159 of this book

The following para to be added under Article 190 :

In respect of EPC works the method of execution shall be as per the provisions of agreement.

7. Article 192 — Refer page 160 of this book

Note 4 under Article 192:

Note 4 :—In respect of EPC works bid documents approved by Government shall be adopted for inviting tenders.

8. Article 193 — Refer page 161 of this book

Note 1 under Article 193:

Note 1 : The procedure prescribed by Government for acceptance of tenders in respect of EPC shall be followed.

9. Article 195 — Refer page 162 of this book

The following shall be added below "f" under Article 195 :

1. Entrustment of the additional items contingent to the main work and within the scope of contract will be authorised by the employer and the contractor shall be bound to execute such additional items at no extra cost to the employer and the cost of such items shall be deemed to have been included in the contract price quoted.

2. Entrustment of additional items of work contingent to main work and outside the scope of the contract will be authorised by the employer with the prior approval of the Government and the contractor shall be bound to execute such additional items and shall be compensated at the price decided by the Government.

3. Whenever additional items not contingent on the main work and outside the scope of original contract are entrusted to the contractor, entrustment of such items and the price to be paid shall be referred to the Government for final decision.

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The Andhra Pradesh
Financial Code

VOLUME II

APPENDICES

A.P. FINANCIAL CODE (VOLUME II)

APPENDICES

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APPENDIX 1

[See Chapter II, Article 6]

LIST OF HEADS OF DEPARTMENTS

1.	Board of Revenue	34.	Inspector-General of Police
2.	Chief Conservator of Forests	35.	Inspector-General of Prisons
3.	Chief Engineers	36.	Inspector-General of Registrations and Stamps
4.	Chief Justice of the High Court in respect of transactions relating to the High Court	37.	Registrar of Co-op. Societies
5.	Commissioner of Endowments	38.	Secretaries to the Govt. including the Secretary to the Legislature
6.	Commissioner for Government Examinations	39.	Secretary to Governor
7.	Commissioner of Labour	40.	State Editor, District Gazetteers
8.	Commissioner of Police	41.	State Port Officer
9.	Controller of Weights and Measures	42.	Transport Commissioner (Chairman, State Transport Authority)
10.	Director of Agriculture	43.	Director of Sugar
11.	Director of Animal Husbandry	44.	Director, Commerce and Export Promotion Department
12.	Director of Anti-Corruption Bureau	45.	Director, Tourism Department
13.	Dir. of Archaeology and Museums	46.	Director, A.P.Govt. Text Book Press
14.	Director of Bureau of Economics and Statics	47.	Director, Jawahar Bal Bhavan
15.	Director of Employment and Training	48.	Director of Handlooms and Textiles
16.	Director of Fire Services	49.	Chief Inspector of Factories and Boilers
17.	Director of Fisheries	50.	Director, Andhra Pradesh Rajya Sainik Board, Hyderabad.
18.	Director of Government Gardens	51.	Registrar, A.P.Administrative Tribunal
19.	Director of Industries and Commerce	52.	Dir., Drugs Control Administration
20.	Director of Marketing	53.	Director of Weaker Section, Housing Scheme, Hyderabad.
21.	Director of Medical & Health Services	54.	Chairman, Sales Tax Appellate Tribunal
22.	Director of Mines and Geology	55.	Commissioner, Institute of Administration
23.	Director of Municipal Administration	56.	Director, Backward Classes Welfare
24.	Director of Printing, Stationery and Stores Purchase	57.	Director of Local Fund Audit
25.	Director of Public Instruction	58.	Pay and Accounts Officer, Hyd.
26.	Director of State Archives	59.	Commissioner of Excise
27.	Director of Social Welfare	60.	Commissioner of Commercial Taxes
28.	Director of Technical Education	61.	Commissioner, Land Records & Urban Land Ceilings
29.	Director of Town Planning	62.	Commissioner of Survey, Settlements and Land Records
30.	Director of Treasuries and Accounts	63.	Director, Institute of Preventive Medicine and Public Health Laboratories
31.	Director of Tribal Welfare		
32.	Director of Women & Child Welfare		
33.	High Court in respect of Transactions other than those relating to the High Court		

64.	Director, Ground Water Departments	75.	Inspector General of Police, Intelligence, A.P.Hyderabad
65.	Chairman, Tribunal for Disciplinary Proceedings	76.	Inspector General of Police, Grey Hounds, A.P.Hyderabad
66.	Comptroller, Government House Department, Hyderabad	77.	Chief Engineer, Indira Sagar (Polavaram) Project, Dowlaiswaram
67.	Secretary, State Election Commission.	78.	Chief Engineer, North Coast, Vizag
68.	Commissioner of Horticulture	79.	Chief Engineer (Projects), Ongole.
69.	Chief Engineer, Tribal Welfare	80.	Chief Engineer (Projects), Anantapur
70.	President, A.P.State Consumer Redressal Commission	81.	Chief Engineer (Projects), Mahabubnagar
71.	Secretary, A.P.State Minorities Commission.	82.	Chief Engineer(P), Irrigation, Kurnool
72.	Member Secretary, A.P.State Legal Service Authority.	83.	Commissioner, R&R, I&CAD Department
		84.	State Project Director (SSA)

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APPENDIX 2

[See Chapter III, Article 32]

POWERS DELEGATED TO DEPARTMENTAL AUTHORITIES TO SANCTION REFUNDS OF REVENUE

Note :—The items are arranged in the order in which the revenue heads of account appear in the budget estimates.

Sl.No.	**Department or Head of account to which the refunds relate**	**Authority to which powers have been delegated**	**Extent of delegation**
(1)	(2)	(3)	(4)
1.	**Revenue Dept.**	See Board’s Standing Order No.189.	
2.	**Excise Dept.**	See the Andhra Pradesh Excise Manual, Vol.II.	
3.	**Stamps**	See the Indian Stamps Act, 1899 (India Act II of 1899), the Court Fees Act, 1870, (India Act VII of 1870), and	

(1)	(2)	(3)	(4)
		Act VII of 1870), and the rules made under those two Acts, which are contained in the Andhra Pradesh Stamps Manual (Standing Order Nos.88 to 100)	
4.	**Forest Dept.**	(a) Board of Revenue, Collector and Revenue Divl.Officer.	To sanction the refund of revenue realized by the Revenue Department from unreserved land under its control - See Board's Standing Order No.189.
		(b) Forest Officers -	
		(i) District Forest Officer	To sanction the refund of :-
			(1) the face value of an unissued permit after the permit has been actually recovered, and
			(2) any other sum not exceeding Rs.250/- relating to an item of forest revenue provided that it is clear that the Government were not in the first instance, or have since ceased to be entitled to it and a list of such refunds is sent to the Conservator.
		(ii) Conservator	(1) To sanction the refund without any money limit, of grazing fees collected under forest village system.
			(2) To sanction the refund to any other sum not exceeding Rs.1,000/- relating to an item of forest revenue, provided that it is clear that the Government were not in the first instance or have since ceased to be, entitled to it.
		(iii) Chief Conservator	To sanction the refund of any sum not exceeding Rs.3,000/- relating to an item of forest revenue, provided that it is clear that the Govt. were not in the first instance, or have since ceased to be, entitled to it.

(1)	(2)	(3)	(4)
	Note: - In the case of reserved forest handed over to the Revenue Department the powers of Conservators will be exercised by Collectors and those of the Chief Conservator by the Board of Revenue.		
5.	**Registration.**	See the Indian Registration Act, 1908 (India Act XVI 1908) and the rules made and the table of fees prescribed under the Act, which are contained in the Andhra Pradesh Registration Manual.	
6.	**Receipts under Motor Vehicles Acts –** **Receipts under the Indian Motor Vehicles Act.**	Secretaries of the Central Road Traffic Board and the Road Traffic Board, Andhra Pradesh, the District Superintendents of Police and the Regional Transport Officer	To sanction the refund of the whole or a portion of a fee collected under the Andhra Pradesh Motor Vehicles Rules, in the following Circumstances: (1) When the amount paid is more than the amount due, the excess may be refunded, and, (2) When the certificate, licence, permit or badge applied for is refused or the application is cancelled or withdrawn by the party before the certificate, etc., is actually issued and the transaction completed, the full fee paid may be refunded.
	Receipts under the State Motor Vehicles Taxation Act.	Commissioner of Police in Hyderabad. City and Collector of the district in the muffassal.	See the Andhra Pradesh Road Traffic Code.
6A	**Receipts under the A.P.Motor Vehicles Taxation Act, 1963**	Secretaries of Regional Transport authorities and Secretary State Transport Authority, Hyderabad.	1. To sanction refund of tax at such rates as may, from time to time be notified by the Government subject to such conditions as may be specified at such Notification.

(1)	(2)	(3)	(4)
			2. To sanction refund of Motor Vehicles tax paid in excess or by mistake, provided the claim is made within the period of Limitation Act viz., One year in cases where payment is under protest. (Art.16 of the first Schedule, or Limitation Act and three years where payment is made by mistake. [Article 96 of the said Schedule].
		[Memo.No.30375/1143/Acct.64-15, Dt.5-11-1966]	
6B.	**Receipts under the A.P.Motor Vehicles Taxation Act.**	Deputy Transport Commissioners	1. To sanction refund of tax at such rates as may, from time to time be notified by the Government subject to such conditions as may be specified in such notifications.
			2. To sanction refund of Motor Vehicles tax in all such cases treating the Motor Vehicles tax and penalty so paid, as moneys paid in excess or by mistake, wherever the claim is made within the period of limitation prescribed in the Limitation Act, 1963, viz., three years in cases where payment is made under protest (Article 133 of the schedule to the Limitation Act, 1963) and three years where payment is made by mistake or in excess (Article 24 of the said schedule)
		[Memo.No.93417/3447/Accts./65-2, Dt.5-11-1966]	
7.	**Other Taxes and Duties** Receipts from Electricity Duties:-		
	Fees under the Indian Electricity Rules, 1937 and fees for	Chief Operation Engineers and Chief Electrical Inspector to Government.	To sanction the refund of any excess over the amount due paid by the party concerned.

(1)	(2)	(3)	(4)
	the electrical inspection of cinemas.		
	Other Receipts	Chief Electrical Inspector to Govt.	Do.
	Receipts under the Andhra Pradesh General Sales tax license fees.	Licensing authority	To sanction the refund of a sum collected erroneously or in excess of the amount due.
	Receipts under the Andhra Pradesh General Sales Tax Act.	Director, Government Press, Hyderabad.	To sanction the refunds of Sales tax collected on the sales of official publications in cases where the cost of publications is refunded wholly or in part.
	Other receipts	Authority competent to levy and collect	To sanction the refund of any sum ordered to be refunded by any authority competent to revise the original order.
	Receipts under Tobacco (Taxation of Sales & Licensing) Act Licence fees.	Licensing Authority	To sanction the refund of any sum collected erroneously or in excess of the amount due.
	Other receipts	Authority competent to levy and collect.	To sanction the refund of any sum ordered to be refunded by an authority competent to revise the original order.
	Entertainment Tax Compounding fees.	The Commissioner, Corporation of Hyd. or Sec'bad in the cities of Hyd. or Sec'bad the Revenue Divl. Officer in other municipal areas and the Dy.Commercial Tax Officer elsewhere.	To sanction the refund of fee when ordered to be refunded by the authority competent to revise the original order.

(1)	(2)	(3)	(4)
	Security deposit made by the proprietor of an entertainment under Sec.6(2) of the Act.	Entertainment Tax Officer	To sanction the refund of the whole or a portion of the Security amount taken.
	The Madras Licensing authority Regulation of the Sales of Cloth Act-Licence fees and penalty.	Licensing authority	To sanction the refund of a sum collected erroneously or in excess of the amount due.
8.	**Irrigation, Navigation etc.,** Works- for which Capital Accounts are kept, and Irrigation, Navigation, etc., Works for which no Capital Accounts are kept.	Executive Engineer	To sanction the refund to the appropriate extent of a sum collected erroneously or in excess of the amount due (e.g., a refund due to non-confirmation of a sale of grass, usufructs of trees, etc.)
9.	**Judicial**	Presiding Judge of a Court, High Court.	To sanction the refund of surplus process service fees. To sanction the refund to the fees due to the Bar Council, wrongly credited to the Government by Advocates.
Note:- In regard to refund of fines, see Subsidiary Rule 26 and Instruction 18 under Treasury Rule 16.			
10.	**Jail**	Inspector-General of Prisons	(i) To sanction the refund to the appropriate extent of a fee paid by an applicant for selection to a post in the Jail Dept. in cases similar to those mentioned in item 19(c) below.
			(ii) To sanction the refund of the sale proceeds of any unclaimed property of a prisoner originally credited to

(1)	(2)	(3)	(4)
			the Government and subsequently claimed by his legal heirs.
			(iii) To sanction the refund of the unspent balance of the amount collected towards the maintenance charge of a pupil in a certified school.
			(iv) To sanction the refund of any excess over the amount due paid by a contractor or by a local body of private party.
11.	**Police**	(a) The Supdt.of Police. G.O.Ms.No.15, Fin.&Plg.(A&L) Dept., Dt.7-1-1976.	To sanction the refund of- (1) an excess recovery made from a public or private body on account of police guard supplied, and (2) an excess fee paid by an applicant for a post in the Police Department to which recruitment is made departmentally.
		(b) Commissioner of Police.	To sanction the refund of a fee collected under the Madras City Police Act, 1888 (Madras Act III of 1888) or the Madras Hackney Carriage Act, 1911 (Madras Act V of 1911) or corresponding laws in force in the Cities of Hyderabad and Sec'bad in the following circumstances -
			(1) When the amount paid is more than the amount due, the excess may be refund, and
			(2) When the certificate or licence applied for is refused or the application is cancelled or withdrawn by the party before the certificate or licence is actually issued and the transaction completed, the full fee paid may be refunded.
		(c) Commissioner in the muffassal appointed under Sec.53 of the Madras Hackney	To sanction the refund of a fee collected under the Act, subject to the conditions stated in item (b) above.

(1)	(2)	(3)	(4)
		Carriage Act, 1911 (Madras Act V of 1911).	
		(d) Dy.Inspector, General of Police, Railways and C.I.D	*To sanction the refund of a fee paid* – (1) for the services of the Finger Print Expert when his services are eventually not supplied; and
			(2) for a photograph of fingerprints when the photograph is not eventually taken;
			(3) To sanction the refund of the fee in full in cases in which the services of the Director, Scientific section is not utilized in any manner of the refund the balance of the fee paid for the services of the Director, Scientific Section in the Criminal Investigation Department, Branch in cases (i) in which no opinion is given but photographs are taken and (ii) in cases in which examination has been completed but no opinion could be expressed. In the cases following under class (i) above only the actual cost of the photographs shall be charged subject to a minimum of Rs.35/- and in cases falling under class (ii) above a consolidated fee of Rs.100/- shall be charged in both the classes of cases referred to above, the remaining amount collected shall be refunded, after deducting the amount charged according to the class of the case. [Memo.No.937/Accts./59-3, Dt.7-11-1959]
		(c)Authority empowered to grant or renew licences.	To sanction the refund of the fee collected for the grant or renewal of the grant or renewal of a licence under the Indian Arms Rules, 1924, when the grant or renewal of the licence is refused.

(1)	(2)	(3)	(4)
12.	**Education**	(a) Director of Public Instruction	To sanction the refund to the appropriate extent of— (1) school and college fee paid by students who are subsequently granted free studentships or fee concessions under approved schemes, (2) miscellaneous items of revenue such as registration fee for duplicate copies of certificates and late fees for transfer certificates, when the amount paid in excess of the amount due; (3) the fee paid by an applicant for selection for appointment in the Educational Department in cases similar to those mentioned in item 19(c) below; and (4) excess payment of Royalty to Publishers concerned. [Memo.No.33328-B/ Accts.65-12, Dt. 20-2-1968]
		(b) Principal of an Arts or Professional College, District Educational Officer and Inspectress of Girls Schools.	To sanction in special cases the refund of an equitable portion of the term fee paid by a student who leaves a Government College or School in the course of a term. See Rule 91 of the Andhra Pradesh Educational Rules: Provided the application for refund is made within three years from the date of its remittance to the Treasury. [Memo.No.13450/Accts./66-2, Dt. 27-12-1966]
		(c) Commnsr. for Government Examinations.	*To sanction the refund of—* (1) The fee paid by a publisher under Rule 43 of the Text-Books Committee Rules before the receipt of the order refusing registration, and (2) The scrutiny fee paid in excess of the amount specified in the same rule owing to ignorance of rules or by oversight.

(1)	(2)	(3)	(4)
		(d) Director of Technical Education.	To sanction refund of excess examination fees collected in connection with the examinations conducted by the Director.
		(e) Regal. Deputy Director of Public Instruction.	To sanction refunds of (i) amount paid by way of school & college fees by students who are subsequently granted free Student-ships of fee concessions under an approved scheme (ii) Miscellaneous items of revenue such as Registration fees for duplicate copies of certificates and late fees for transfer certificates, when the amount paid is in excess of the amount due. [Memo.No. 47199/Accts./6-l, Dt. 3-8-1961]
		(f) Principals of Engineering Colleges/Polytechnics, Govt. Mining Institute Kothagudem, Govt. Ceramic Institute Gudur, Govt. College of Fine Arts & Architecture, Hyd.	To sanction the refund of the amount of the term fee collected from students - admitted to the institution in the following cases :
			When the student, after paying the prescribed fee is either unable to join the institution or the course due to circumstances beyond his control or has to leave it within thirty calendar days of admission owing to severe illness or to the absence or proper facilities for boarding and lodging near the institute or leaves the institution consequent on his selection for admission to another course of higher preference, the full amount to the term fees paid shall be refunded. If however, the student leaves the institution after thirty calendar days after admission the amount of term fee paid by him less an amount which bears to the annual fee, the same proportion as the period of stay in number of completed months (each of 30 days) bears to the

(1)	(2)	(3)	(4)
			academic year of 10 months shall be refunded to him. [Memo,No.47610/1496/ Accts./69-4, Dt. 29-12-1969]
13.	Medical	(a) Director of Medical Services	(1) To sanction the refund of a fee paid for the licenciate course in the Opthalmology or in Gynaecology and Obstetrics, when the candidate is prevented from undergoing the course owing to circumstances beyond his control and prefers a claim for refund within three months of the payment of the fee. (2) To sanction the refund of a fee paid in connection with medical examination for commutation of pensions as follows— (a) the refund of the entire fee paid when no medical examination actually takes place owing to the withdrawal of the application for commutation or for other reasons which the Director of Medical Services considers sufficient; and (b) The refund of the excess fee, when the fee paid is in excess of the prescribed amount.
		(b) Principal of a Medical College.	To sanction the refund of an equitable portion of the term fee paid in advance by a student who leaves the College in the course of a term for reasons which justify a refund and to sanction the refund of tuition fees remitted by the students of the college in excess of the amount due from them.
		(c) Principals, Medical College at Visakhapatnam and Guntur.	To sanction the refund to the appropriate extent of the fee paid by a student of the Sanitary Inspectors' class in the following cases, provided that no examination fee is refunded without the previous approval of the Chairman of the Board of Examiners—

(1)	(2)	(3)	(4)
			(1) when the student is or becomes entitled to the fee concessions for backward class; (2) when the student is an employee who after joining the class is either recalled or refused the necessary leave by the employer; (3) when the student finds within 15 days of the opening of the class, that he is for any reason unable to join the class or to continue his studies, and (4) When the student is obliged to discontinue his studies on account of serious illness or dies, within the first month of his admission to the class.
		(d) Supdt. of a Govt. Hospital.	To sanction the refund of hospital stoppages recovered in excess from a patient admitted to the hospital.
		(e) Supdt. of Govt. Hospitals.	To sanction refunds of fee paid by a post graduate student if the student becomes entitled to fee concessions under Rule 92 of the Andhra Pradesh Educational Rules.
		(f) Heads of Medical Institutions which are training centres for compounders.	To sanction the refund of tuitions fees paid by pupil compounders who are subsequently granted stipends.
14.	**Public Health**	Director of Public Health	To sanction the refund of half the fees to a member or community eligible for help by the Social Welfare Department, attending the First-class Vaccinator's class who has paid the full fee. To sanction refunds to municipalities of (i) one-fourth of the fees paid by Managers of schools under private management for the grant of sanitary certificates, and (ii) one-fourth of the fees collected by the Municipal Health Officers for training of Birth ad Death Registrars.

(1)	(2)	(3)	(4)
			To sanction the refund of fees by local authorities on behalf of the candidates selected for the refresher course held annually for Health Inspectors, Sanitary Inspectors, Vaccinators etc., subject to the condition that the refund sanctioned only in cases where the candidate does not attend even a portion of the course and that his failure to attend the course was due to causes beyond his control. To sanction refunds to local bodies of one-fourth of the fees collected by Health Officers for the issue of vaccination and inoculation certificates to passengers going abroad.
15.	**Agriculture**	(a) Director of Agriculture	(a) Director of To sanction after scrutiny the refund of inspection fees remitted to Govt. with reference to the rules issued under the Cotton Transport Act, 1923, for the grant of licence to import cotton, cotton seeds or cotton waste into a 'protected' area of the State in cases where it is proved to the satisfaction of the Director of Agriculture that such a licence was not acted upon for reasons beyond the control of the licensees.
		(b) Director of Agriculture and other heads of offices in the Agriculture Dept. not below the rank of District Agricultural Officer.	To sanction the refund of any excess over the amount due collected on account of the cost of seeds, manure, implements, dairy and farm produce, departmental publications, gunnies, fees for analysis, etc.
		(c) Personal Asst. to the Director of Agriculture & the Gazetted Headquarters Dy. Director of Agriculture	To sanction refund of revenue deposits.

(1)	(2)	(3)	(4)
16.	**Animal Husbandry**	(a) Director of Animal Husbandry.	To sanction the refund of Revenue credited to the Major Head 11 0—Animal Husbandry and any other Head of Account which the Dept. has been empowered to operate. No monetary limit.
		(b) Dy. Directors and other officers of similar rank.	Same as in the case of Director of Animal Husbandry upto a limit of Rs. 400/- in each case of claims within a period of 12 months from the date of credit.
		(c) Regnl. Asst. Directors, Sheep and Goat Devlp, Officers, Poultry Devlp. Officers, Spl. Officer-in-Charge of Live Stock Farms and other Officers of the same rank.	Same as in the case of the Director of Animal Husbandry upto a limit of Rs. 22/- in each case of claims within a period of 12 months from the date of credit.
		(d) Dist. Veterinary Officers, Supdt. of all the livestock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry research Stations, Poultry Farm, Sheep and Goat Farms and Poultry Officers and Officer-in- charge of the Institutions of the above kind.	To sanction the refund of any excess over the amount due collected from the owner of an animal admitted into veterinary institution for treatment and on account of supply of Live Stock and Poultry under various distribution schemes of Animal Husbandry Dept. and also on account of supply of Poultry, Sheep and Goats or produce of District Poultry Farms, Poultry Extension Centres and Sheep and Wool Extension Centres under their control without any monetary limit provided the refund is claimed within 12 months from the date of collection of the amount. [Memo.No.32786/585/Accts./69-7, Dt. 9-1-1974]

Note :—The Principal, Andhra Veterinary College may sanction refund of tuition fees to the student of the Andhra Pradesh Veterinary College who are eligible for the grant of half fee concession or full fee concession, as the case may be, under the Andhra Pradesh Educational Rules.

(1)	(2)	(3)	(4)
17.	**Co-operation**	(a) Registrar of Co-operative Societies.	To sanction the refund of— (1) any excess over the amount due collected on account of an audit fee: (2) a fee paid by a society or party for copying an audit report, a liability statement, a petition, a deposition taken during an arbitration enquiry or a decree or award given in any such enquiry, or for copying sale records relating to a sale in connection with the execution of a decree decision, award or order under Rule XXI of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932) — in full if the copy is not finally furnished, and to the extent of the excess if the fee collected is in excess of the amount due; (3) any excess over the amount due recovered from office bearers of co-operative societies or others on account of the cost of enquiry and inspection under Sec. 41 of the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932); (4) a fee levied from a party towards costs incurred in determining a dispute under Rule XV(5) of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932), to the extent to which the fee is finally remitted under the same rule; and (5) an arbitration fee paid by a cooperative society on account of a reference the money value of which is less than Rs. 150/-.
		(b) Jt. Registrar of Co-operative Societies.	The fee paid by the candidate for an examination conducted by the Central Co-operative Institute, Hyd. in cases

(1)	(2)	(3)	(4)
			similar to those mentioned in Item 19(b) below:
		(c) Dy. Registrar of Co-operative Societies.	(1) To sanction the refund of any excess over the amount due in respect of costs of execution remitted by party in a lumpsum under Rule XXII (1) of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932), when the excess cannot be adjusted towards costs of other executions relating to the same party. (2) To sanction the refund to any amount paid in excess of the amount due in respect of— (i) a fee paid by a society or party for copying an audit report, a liability statement, a petition, a deposition taken during an arbitration enquiry or a decree or award given in any such enquiry or for copying sale records in connection with the execution of a decree, decision, award or order under Rule XXII of the rules framed under the Madras Cooperative Societies Act. 1932 (Madras Act VI of 1932); (ii) a fee paid by a society or party for filing an arbitration reference under Sec. 51 of the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932); and (iii) Costs of liquidation paid in excess by a liquidator under Sec. 47 of the Madras Co-op. Societies Act VI of 1932.
		(d) Dy. Registrar of Co-operative Societies for	To sanction the refund of the process fees and allowances deposited by a party, when for some reason or other the party

(1)	(2)	(3)	(4)
		Land Mortgage Banks.	withdraws his request to summon persons to give evidence or produce documents.
18.	**Industries**	(a) Oil Technologist, Oil Technological Institute, Anantapur.	To sanction the refund to the appropriate extend of the fee collected from an apprentice admitted for training in the following cases— (1) when the apprentice after paying the prescribed fee is either unable to join the Institute due to circumstances beyond his control or has to leave it within a fortnight of his admission owing to severe illness or the absence of proper facilities for boarding and lodging near the institute, arid (2) when the apprentice is transferred from the ordinary to the short course of training.
		(b) The Ceramic Expert, in respect of the Govt. Ceramic Factory, Gudur, the General Manager, Andhra Paper Mills, Rajahmundry, in respect of Andhra Paper Mills, Rajahmundry and the Principals of the Institutes concerned in respect of the Polytechnics.	*To sanction the refund of*— (1) an advance sent by a customer when the order is subsequently cancelled. (2) any amount recovered in excess of the amount due on account of an article sold, and (3) the balance at the credit of a customer.
		(c) Dist. Collectors and Joint Collectors.	To refund amounts due to the applicants in respect of certificates of approval, prospecting licence and mining in their respective Districts, subject to the provisions regulating their grant against any breach of contract. [Memo.No. 58064/ Accts./62-l, Dt. 31-8-1962]

(1)	(2)	(3)	(4)
		(f) The Ceramic Expert, in respect of the Govt. Ceramic Factory, Gudur, the General Manager, Andhra Paper Mills Rajahmundry in respect of Andhra Paper Mills, Rajahmundry, and Principals of the Institutes concerned in respect of the Polytechnics.	*To sanction the refund on—* (1) an advance sent by a customer when the order is subsequently cancelled; (2) any amount recovered in excess of the amount due on account of an article sold; and (3) the balance at the credit of a customer., [Memo.No. 47610/Accts./69-4, Dt. 29-12-1969]
		(g) Director of Central Stores Purchase Dept.	To sanction refunds of tender fees to the Contractors and also the cost of registration forms upto Rs. 50 in each individual case.
19.	Miscellaneous Depts.	(a) Commissioner for Government Examinations.	(1) To sanction the refund to the appropriate extent of a fee paid for an examination for the grant of certificates of competency for (i) engine drivers and first and second class engineer operation, and (ii) water-works (head works & pipe line) fitters or for any other examination under his control in cases similar to those mentioned in item (c) below other than case (5), or to sanction the refund of any kind of fee erroneously paid in connection with the Govt. Examinations. (2) To sanction the refund of any excess over the amount due received towards the cost of a blank certificate form or duplicate copy of a certificate.
		(b) Chairman, the Andhra Pradesh Public Service	To sanction the refund to the appropriate extent of the fee paid by an applicant for admission to an examination or

(1)	(2)	(3)	(4)
		Commission.	selection conducted by the Commission in any of the following cases— (1) when the applicant is not required to sit for the examination or to appear for the selection; (2) when he is exempt from payment of the fee or makes a double or excess payment; (3) when he is not allowed to appear for the examination or selection— (i) owing to a change in the rules governing the conditions of eligibility introduced after he applied, or (ii) owing to the application having been made under a misapprehension of the rules or of the terms of the Commission's notification, or (iii) owing to any other cause for which he was not responsible. (4) when the examination or the selection has been subsequently dropped; (5) when he absent himself from the examination or selection and it is clear that his absence was unavoid able and due to cause for which he was not responsible; (6) when he dies prior to the examination or selection; (7) when his application is withheld by a forwarding authority; (8) when he fails to send his application after paying the fee; and (9) when the application for an appointment has been admitted by the Commission but the applicant is not actually subjected to the oral test.

Note : —When the Commission rejects a defective application, or in which a candidate absent himself from the examination and the Commission is satisfied that his absence was

unavoidable and due to causes for which he was not responsible, the amount of the fee paid will, on application by the candidate, be adjusted towards the fee for another examination, if the candidate is eligible to appear for it. No such adjustment will be made when an application was received after the date prescribed for the receipt of applications.

(1)	(2)	(3)	(4)
20.	**Miscellaneous Depts.—** Fees for the inspection steam-boilers.	Chief Inspector of Boilers	To sanction the refund of any excess over the amount due received on account of fee for the registration or renewal of a boiler certificate.
21.	**Miscellaneous Depts.—** Fees for the Registration of Trade Unions.	Registrar of Trade Unions (Commnsr. of Labour).	To sanction the refund of a fee paid for the registration of a trade union or for the union or for the registration of an amendment to the rules of a Trade Union when registration is refused under the Indian Trade Unions Act, 1926 (India Act XVI of 1926), and the rules framed under it.
	Miscellaneous Social and Devlptal. organisations	Registrar of Trade Unions (Deputy Commissioner of Labour).	To sanction the refund of a fee paid for the registration of a trade union or for the registration of an amendment to the Rules of a trade union when registration is refused under the Indian Trade Unions Act, 1926, (India Act XVI of 1926) and the Rules framed under it.
(a)	Labour and Employment Receipts of the Labour Dept. (Fees for the Registration of Trade Unions)		[Memo.No. 2988/Acct./67-6, Dt. 1-3-1968]
22.	**Miscellaneous Depts.—** Miscellaneous.	Chief Engineer for Electricity, Chief Operation Engineers and Chief Construction Engineer.	To sanction the refund to the appropriate extent of a fee paid by an applicant for appointment to a post in the Andhra Pradesh Electrical Sub-ordinate Service in cases similar to those mentioned in Item 19(b) above.
23.	**Civil Works**	(a) Chief Engineers and Supdt.	To sanction the refund to the appropriate extent of a fee paid by an applicant for

(1)	(2)	(3)	(4)
		Engineers.	selection for appointment to Andhra Pradesh Engineering Subordinate Service in cases similar to those mentioned in Item 19(b) above.
		(b) Executive Engineers	To sanction the refund of any excess collection on account of the rent of a Govt. building in accordance with Article 21. To sanction the refund to the appropriate extent of sum collected erroneously or in excess of the amount due (e.g., a refund due to non-confirmation of a sale of grass usufrust of trees, etc.)
24.	**Receipts from Electricity Schemes.**	Superintending Engineers of Operation Systems.	To sanction the refund of any excess collection over the amount due according to the departmental tariffs and conditions and the terms of agreement subsisting between the Govt. and the party concerned, subject to any departmental orders issued by the Chief Engineer for Electricity.
25.	**Stationary and Printing**	(a) Director of Stationery	To sanction the refund of the value of articles of stationery purchased from him and subsequently returned to him not exceeding Rs. 50 in any one case.
		(b) Director Government Press.	To sanction the refund of any amount received in excess of the amount chargeable for work done, sales effected at, and services rendered by, the Govt. Press.
26.	**Miscellaneous**	(a) Inspector-Genl. of Local Administration.	To sanction the refund of the sale proceeds of any article sold under his authority when the sale is not confirmed and the purchaser returns the article if it has been delivered to him.
		(b) District Magistrates and Commissioner of Police, Hyd.	To sanction the refund of a fee collected under Sec. 6 or 8 of the Press and Registration of Books Act, 1867 (India Act XXV of 1867), for supply of a copy of a declaration filed under Sec. 5 or 8 of the Act respectively, when, after paying the fee, the applicant states that he does not require the copy.

(1)	(2)	(3)	(4)
		(c) Tahsildars and Dy. Tahsildars in independent charge.	To sanction the refund of surplus sale proceeds of impounded cattle that have been credited to the Govt., if the claim is preferred within three months of the date when they were so credited.
		(d) Chief Engineer(General and Buildings).	To sanction in respect of the State Broadcasting Department the refund of the following amounts— (1) amount overpaid by a municipality or a local body for non-recurring cost of installation of radio sets, Public Address systems, Propaganda van equipment, etc. (2) amount refundable to a panchayat board after taking into account depreciation charges, in cases where sets are withdrawn. (3) amount refundable to a panchayat board in cases where the Inspector- General of Local Administration has refused sanction to the installation of a receiver in the panchayat area on financial grounds. (4) amount refundable to private bodies on account of installation & maintenance of Community Radio Sets.
		(e) Revenue Divisional Officers.	To sanction the refund of fees collected under the Madras Pawn Brokers Act, 1943, if the claim is preferred within two months from the date when they were credited.
27.	**Andhra Pradesh Fire Services**	(a) Additional Director of Fire Services.	To sanction the refund of any excess fees collected for private pumping work.
		(b) Regional Fire Officers.	To sanction the refund of any excess charges collected upto Rs. 1,300 in each case. [Memo.No. 58089/Accts./65, Dt. 3-5-1968]
28.	**Factories Department**	Chief Inspector of Factories	To sanction the refund of an excess of licence fee paid, or a licence fee not due, collected under the Factories Act, 1948,

(1)	(2)	(3)	(4)
29.	**Fisheries Department**	Director of Fisheries	To sanction the refund of the appropriate extent of school fees paid by students who are subsequently granted free studentships or fee concessions under schemes approved by the Govt. (1) Any amount received in excess of the amount due on account of fisheries rentals; and (2) Any amount received in excess of the amount due on account of an article sold including fish seed. [Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
30.	**Port Department**	State Port Officer	To sanction the refund of Port dues above Rs. 100 in each case.

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APPENDIX 3

[See Chapter IV, Article 42]

POWERS DELEGATED TO THE COLLECTOR AND SPECIAL CHENCHU OFFICER, KURNOOL TO SANCTION EXPENDITURE ON THE RECLAMATION OF THE CHENCHUS

Item of Expenditure	Maximum amount that the Collector may sanction in a financial year
(1)	**(2)**
Forest – Conservancy and Works:	
(1) Feed and upkeep of cattle	100
(2) Building and other works	35,001
Forest – Establishment :	
(3) Travelling allowances	1,500
(4) Contingencies :	
(a) Service	
Postage and Telegram charges :	200
(b) Tour charges	700
(c) Office expenses	150
(d) Apparatus and materials	500
(e) Scholarships	175 per pupil

(1)	(2)
(f) Cleaning charges	500
(g) Feeding charges (including construction of and repairs to kitchen sheds)	27 per pupil
(h) Clothing	3 per pupil
(i) Purchase of books	40 per School.
(j) Feeding of Chenchu Patients in the Atmakur Dispensary	500
Miscellaneous Loans and Advances :	
(5) Loans to Chenchus	1,000

[Note 1 : —The above monetary limits as also the monetary for each work relating to item (2) may be enhanced by 200% to the provision in note 2 below.

Note 2 :—The expenditure on any item should not exceed that limit prescribed for that item and should also not exceed the amount at the disposal of the Collector and Special Chenchu Officer under the relevant unit of appropriation.]

[Govt.Memo. No. 75219/Accts./61-2, Dt. 21-12-61]

The expenditure relating to item 2 : Buildings and other works — Should also not exceed the following limits for each work :-

Construction of, or repairs to, a school building, etc.	100
Construction of, or repairs to, a well	500
Construction of, or repairs to, a road	500

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APPENDIX 4

[See Chapter IV, Article 51(b)]

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

INTRODUCTORY

Appendix 4 mainly deals with the contracts relating to the works undertaken by the Government. The Contents of Appendix IV is nothing but a mere re-production of G.O.Ms.No. 1632, G.A. (Ser.-C) Department, dated 24th October, 1958. This G.O. is amended from time to time and the same is printed in this book as Appendix 4. There is an essential difference between a contract entered into between private parties and a contract entered into between the Government and a private party. So far as a contract between two private parties as in the former case is concerned, the contract would be absolutely valid and binding if the parties to the contract are competent to contract under the Indian Contract Act, 1872 (Central Act IX of 1872) and the other requirements of the said Act are satisfied.

But so far as contract between the Government and a private party is concerned, the mere satisfaction of the provisions of the Contract Act by itself is not sufficient; something more is necessary for a valid contract to emerge between the Government and a private party and this additional requirement is provided in Article 299 of the Constitution which is in the following terms :

"Article 299. *Contracts* :—(l) All contracts made in the exercise of the executive power of the Union or of a State shall be expressed to be made by the President, or by the Governor of the State, as the case may be, and all such contracts and all assurances of property made in the exercise of that power shall be executed on behalf of the President or the Governor by such persons and in such manner as he may direct or authorise.

(2) Neither the President nor the Governor shall be personally liable in respect of any contract or assurance made or executed for the purposes of this Constitution, or for the purposes of any enactment relating to the Government of India heretofore in force, nor shall any person making or executing any such contract or assurance on behalf of any of them be personally liable in respect thereof."

Scope of Article 299 :—The Supreme Court has held that the provisions of Article 299(1) were not inserted for the sake of form.

They are there to safeguard the Government against unauthorised contracts. If in a fact contract is unauthorised or in excess of authority, it is right that the Government should be safeguarded. On the other hand, an Officer entering into a contract on behalf of Government can always safeguard himself by having recourse to the proper form. In between, in the large class of contracts probably by far the greatest in numbers, which though authorised are for one reason or the other, not in proper form. It is only right that an innocent contracting party should no suffer because of this and if there is no other defect or objection Government will always accept the responsibility.

Three essential conditions :—The three essential conditions for a valid contract between the Government and a private party recognised by the Supreme Court are as follows :

(i) it must be expressed to be made by the President or the Governor of the State, as the case may be;

(ii) it must be executed on behalf of the President or the Governor; as the case may be; and

(iii) its execution must be by such person and in such maimer as the President or Governor may direct or authorise.

If these conditions are not satisfied the contract is void and there is no question of estoppel or ratification.

In exercise of the powers conferred by clause (1) of Article 299 of the Constitution of India, and in supersession of all the notifications in force on the subject, the Governor of Andhra Pradesh hereby directs that the undermentioned classes of deeds, contracts and other instruments shall be executed as follows :-

	Subject	**Authority Authorised**
	(1)	(2)
1.	All deeds and instruments relating to any matters other than those thereinafter specified.	By the Secretary to Govt., which term shall include the Second, Special, Additional or Joint Secretary to Govt. [G.O.Ms.No.1111, G.A. (Ser-C), Dt.26-9-1963].
	But including the following :	
	(a) Securities of the Central Govt. or of any State Govt. or of any Govt. outside India.	By the Secretary to Govt., Finance Dept./Spl.Secy./Secy.&Dy.Secy.to Govt. concerned in the Industries Dept.
	(b) Shares, Stocks & Debentures in or issued by, Banking and Insurance companies whether incorporated in India or elsewhere.	Do.
	(c) Debentures issued by Port Trusts, Municipal Corporations and other Local Bodies constituted in India or elsewhere.	
	(d) Shares, Stocks & Debentures in or issued by companies other than Banking and Insurance companies whether incorporated in India or elsewhere.	By the secretary to Govt. or Spl.Secy.to Govt. and Jt.Secy.to Govt. or D.S. to Govt. Industries Dept.
	Discharge of all instruments like Divident Warrants, Cheques, Interest Warrants, Mail Transfer receipts.	By the Secy.to Govt. or Spl.Secy.to Govt., Joint Secy.to Govt., Secy. to Govt. or Asst.Secy.to Govt., Industries and Commerce Dept. [G.O.Ms.No.961, G.A.(Sec.-C), Dt.25-9-1972]
	(e) Instrument appointing a proxy as provided in Section 176 of the Companies Act, 1956 (Act 1 of 1956).	By the Secy., the Addl.Secy. or the Jt.Secy. to Govt., or Dy.Secy. to Govt., Industrial Dept. [G.O.Ms.No.238, G.A. (Sec.-C), Dt.6-2-1962 & G.O.Ms.No.1417, Dt.21-7-1957]
	(f) Lease deeds and agreements relating to Industrial area, Azamabad.	Dy.Secy.to Govt. Industries Dept. or the Director of Industries, Hyd. [G.O.Ms.No.428, Dt.16-5-1967]
	(g) Deeds and instruments relating to Co-operative Societies.	Dy.Secy. to Govt. (Co-operation), Food and Agriculture Dept. [G.O.Ms.No.115, Dt.30-1-1971 & G.O.Ms.No.100, Dt.1-2-1978]

	(1)	(2)
2.	(a) Contracts and other instruments for the purchase, supply, conveyance or carriage of buildings material, store, machinery, etc., and the provision of labour for building and other work and such like engagements.	By Collectors of districts, Sub-Collectors. Asst. and Dy. Collectors incharge of divisions and tahsildars incharge of taluks, by the Inspector-Genl. of Police, Addl, Inspector-Genl. of Police, Commnr. of City Police, Hyd., Dy. Inspector-Genl. of Police, District Supdts. of Police and Personal Assts. to Dist. Supdts. of Police in district where there are such Assts., Asst. Inspectors-Genl. of Police, Commdts., A.P, Spl. Police Units and Commdts., Spl. Armed Reserve Central Police Lines, Hyd., Principal, Police Training College, Anantapur, the Supdt. Police Communications, Hyd. and the Police Transport Officer, Hyd., Inspector-Genl. of Prisons, Inspector-Genl. of Registration and Stamps, State Port Officer & Port, Officers and Secy. State Transport authority, Director-Genl. Stores Purchase Dept., the Addl. Director of Central Stores Purchase Dept., Dy. Director, Central Stores Purchase Dept., Asst. Director, (Admn.), Govt. Central Press, Director, Bureau of Economics & Statistics- only in respect of contracts for the Power Samas Machines in the Bureau of Economics and Statistics. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959; G.O.Ms.No. 1090, GA. (Ser.-C), Dt. 4-9-1961 & G.O.Ms.No. 782, GA.(Ser.-C), Dt. 14-5-1962]
	(b) Tenancy agreements in respect of buildings required for the occupation of Police Subordinate Officers.	By the Dy. Inspector-Genl. of Police, Rail ways and C.I.D. or the Addl. Inspector-Genl. of Police incharge Railways and C.I.D. Hyd., the Commnr. of City Police, Hyd., the district Supdts. of Police, the Commdts., A.P. Spl. Police, the Commdts., Special Armed Reserve Central Police Lines, Principal, Police Training College, Anantapur, the Supdts. of Police Communications, Hyd. and Police Transport Officer, Hyd'bad.
	(c) Contracts and other instruments relating to Fire	By the Director of Fire Services, Addl. Director of Fire Services and the Regional Fire

	(1)	(2)
	Services.	Officers. [G.O.Ms.No. 103, G.A. (Ser.-C), Dept., Dt. 20-1-1961]
	(d) Lease deeds for the occupation of private lands or buildings required by the Police Department in their respective jurisdiction.	By the Inspector-Genl. of Police, Addl. Inspector-Genl. of Police, Commnr. of City Police, Dy. Inspector-General of Police District Supdts. of Police, Commdts. A.P. Spl. Police, Commdts. Special Armed Reserve Central Police Lines, Principal, Police Training College, Anantapur.
	(e) Agreements relating to leasing of portion of any of the police office buildings for use as Canteens or Stores.	All Supdts. of Police, All Commdts. of A.P.Spl. Police Battalions & Spl. Armed Reserve Central Police Lines, Supdts., Police Communications, Hyd., Police Transport Officer Hyd., Principals, Police Training College, Anantapur and Police Training School, Hindupur. [G.O.Ms.No. 329, G.A. (Ser.-C), Dept., Dt. 18-3-1964]
	(f) Contracts and deeds in respect of the leasing of accommodation for the location of the canteens by the private parties within the premises of the Industrial Training Institutes.	By the concerned Principals/Supdts. of Industrial Training Institutes.
	(g) Agreements in respect of Cycle stands and Canteens in the premises of the Office concerned.	All Heads of Depts.
3.	Agreements in respect of waste paper collections from Govt. offices and other Courses.	By the Asst. Director (Administration) Govt. Central Press.
4.	In the case of the Treasuries and other Public Offices :	
	(a) Mortgage deeds given as security in connection with the employment of Shroffs in District Treasuries and Sub-Treasuries and agreements entered into with them.	By the District Treasury Officer.
	(b) Mortgage deeds given as security in connection with	By Chief Accounts Officers, Accounts Officers, Asst. Accounts Officers, Pension Pay-

	(1)	(2)
	the employment of Cashiers, in the Offices other than those in District Treasuries and Sub-Treasuries viz., Accounts Branches of Heads of Depts., Pension Payment Office, Motigalli and Sec'bad and Compilation Branch, State Bank of Hyd., Hyd. and Clerks in Offices other than relating to Treasuries & Accounts Depts.	ment Officers of Treasuries & Accounts Dept. in respect of posts of Treasuries; and Accounts Dept. In the case of office of the Director of Industries and Commerce by the P.A. to Director of Industries and Commerce and in other cases by the Head of the Office concerned.
	(c) Instruments relating to the reassignment of insurance policies which are assigned to the Governor in accordance with the rules relating to the General Provident Fund.	By the Accounts Officer of the fund as defined in the rules of the Fund.
	(d) Deeds of reconveyance of security given by those specified in item (a & b) above.	By the same authority who is empowered to execute the mortgage deeds etc. given as security specified in Column 2 against 4(a) and (b) above. [Item 4 is subs. by G.O.Ms.No. 247, Fin., Dt. 24-9-1981]
5.	In the case of Public Works Dept. (subject to any such limit fixed by Departmental Orders) :	
	(a) All Instruments relating to the purchase, supply and conveyance or carnage of material, store machinery, etc.	
	(b) All Instruments relating to the execution of works of all kinds connected with buildings (including electric installations) bridges., highways, canals, tanks, reservoirs and embankments and also instruments relating to the construction of the water works, erection of machinery and the working of coal mines. [G.O.Ms.No. 36, Fin., (Accts.-II), Dt. 24-2-1988].	By the Secy. to Govt., Transport, Roads and Buildings, Irrigation Dept. Chief Engineers, Supdtg. Engineers, Director, Engineering Research Dept., Supdt. of works, Divl. Engineers (Highways), Divl. Officers, Sub-divl.Officers, in the Highways, Buildings and Irrigation Branches and Public Health Engineering Dept., Harbour Project Engineer and Port Dept. [G.O.Ms.No. 36, Fin. (Accts.-II) Dept., Dt. 24-2-1988]

	(1)	(2)
	(c) Bonds of auctioners and security bonds for the due performance and completion of works.	Do.
	(d) Security bonds for the due performance of their duties by Govt. servants whom the officers specified have power to appoint.	Do.
	(e) Lease for grazing cattle on canal banks or road sides; for fishing in a canal, lake and reservoir for the cultivation of land under the Irrigation Dept., leases of water for irrigation and other purposes and leases of water for power and instruments relating to the sale of grass, trees or other produce on road side or in plantations.	By Chief Engineer, Supdt. Engineers, Director, Engineering Research Dept., Supdt of Works, Divl. Officers and Sub-Divl. Officers in the Highways, Buildings and Irrigation branches & Public Health Engineering Dept.
	(f) Lease of houses, land or other immovable property and grants made under the Crown Grants Act, 1895, (XV of 1985) of lands under the control of the P.W.D. (lrrg.) and P.W.D. (R.&B,) provided that the reserve shall not exceed Rs. 5,000 a month.	By the Chief Engineer, Supdtg. Engineers, Director, Engineering Research Dept., Supdt.of Works, Divl. Officers in the Highways, Buildings & Irrigation Branches and Public Health Engineering Dept.
	(g) All instruments connected with the reconveyance of properties given as security.	
	(h) All instruments connected with the Collection forming of tolls at bridges, ferries or other means of communication provided by the local Govt.	
	(i) Agreements relating to the recovery of fines on account	By the Chief Engineer, Supdtg. Engineers, Director, Engineering Research Dept., Supdt.

	(1)	(2)
	of the drift wood or other timber passing into a canal.	of Works, Divl. Officers in the Irrigation Branches.
	(j) Agreements relating to the loan of tools and plants contracts and others.	Executive Engineers, Divl. Engineers, High ways. [G.O.Ms.No. 104, G.A. (Ser.-C), Dt. 20-1-1960]
	(k) Contracts and other Instruments relating to water supply and works in Hyderabad and Secunderabad.	By the Executive Engineer, Hyd. Water Works, Supdt. Engineer and Chief Engineer (Buildings). [G.O.Ms.No. 129, Dt. 9-2-1967]
	(1) Guarantee Bonds for opening of letter of credit through State Bank of India or its subsidiary banks in India, for importing of machinery! equipment, etc., from abroad.	By the Executive Engineer concerned, subject to the approval of the Chief Engineer concerned. [G.O.Ms.No. 74, Dt. 8-2-1977]
	(m) All Instruments relating to execution of works of all kinds connected with buildings (including electrical installation) bridges, canals, tanks, reservoirs and embankments & construction of Water Works, Sewerage works and the erection of machinery.	By the Secy. to Govt. T.R. & B. Dept.. Director of State Ports, Harbour Project Engineer, Executive Engineers/by E .E. Mechl. Engineer and the Drodging Supdt. (Executive Engineer Cadre) of Port Dept. [Item (m) is inserted by G.O.Ms.No. 36, Fm. & Plg. (Accts.-II) Dept., Dt. 24-2-1988 the existing item (m) is renumbered as item (n)].
	(n) All deeds and instruments relating to any matters other than those specified in heads (a) to (m).	By the Secy. to Govt., T.R. & B. Dept., Irrigation Dept. [G.O.Ms.No. 36, Fin. & P1g. Dept., Dt. 24-2-1988]
6.	Contracts and other instruments relating to the Forest Dept. (Subject to any limits and conditions fixed by Departmental Orders).	By the Chief Conservator of Forests, Conservators of Forest, Divl. Forest Officers and Rangers. [G.O.Ms.No. 550, Dt. 3-5-1972]
7.	Contracts and other instruments relating to Jail Department.	By the Inspector-Genl. Prisons and Chief Inspector of Certified Schools.
8.	All contracts, agreements and lease relating to the Animal Husbandry Dept., (including livestock section).	By the Director of Animal Husbandry.

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8A.	Agreements relating to Civil and erection works of equipment supplied by the UNICEF and purchased indigeneously for the Integrated Milk Project and also agreements with the Railways for siding works.	By the Milk Commnr., Govt. of A.P., Hyd. [G.O.Ms.No. 1184, Dt. 27-10-1964]
9.	Exploring and prospecting licences and all mining and other leases, whether as lessor or lessee not herein otherwise provided for.	By the Director of Mines & Geology or the Dy. Director of Mines & Geology or the Asst. Director of Mines & Geology. [G.O.Ms.No. 430, Dt. 15-6-1977]
10.	Lease of houses, land and other immovable property concerning the Registration Department.	By the Inspector-Genl. of Registration and Stamps. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959]
11.	(a) Contracts and other instruments relating to the Medical Department.	By the Director of Medical Services, Andhra Pradesh.
	(b) Agreements for the lease of cycle stands in the Govt. Hospitals.	By the Head of the Institution concerned.
	(C) Agreements with the pupil Compounders in the Govt. Training Centres for Compounders.	By the Supdt. of the Training Centre concerned.
	(d) Agreements executed by stipendiary candidates undergoing Certified Radiological course.	By the Principal of the College concerned.
	(e) Agreements for the auction sale of usufruct bearing trees in the Govt. hospitals and Nurses quarters.	By the Officer-in-Charge of the Medical Institution concerned.
	(f) Agreements relating to the leasing of private buildings for accommodating the nursing staff of Government Medical Institutions.	By the District Medical Officers and Supdts. of the District Headquarters Hospitals, Supdts. of State Hospitals at Hyd. and Sec'bad including Govt. Hospital Golconda and T.B. Hospital at Vikarabad. The King George Hospital, Visakhapatnam and Civil Surgeons in independent charge of hospitals; the Officer- in-charge of Taluk head-quarters Hospitals in the mofussil where nurses are employed other than those already mentioned.

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12.	(a) Contracts and other instruments relating to the Public Departments.	By the Director of Public Health, Andhra Pradesh.
	(b) Contracts and other instruments relating to water supply and drainage works in the Public Health Engineering Branch except Hyderabad & Secunderabad.	By the Executive Engineers, Supdtg. Engineers and Chief Engineer, Public Health. [G.O.Ms.No. 129, Dt. 9-2-1967]
13.	(a) Agreements with Nurse Pupils trained in Government Medical Institutions.	By the Supdts. of the Training Institutions concerned.
	(b) Agreements with Medical Practitioners incharge of subsidized rural dispensaries and with Midwives employed in such dispensaries.	By the District Medical Officer's and by the Director of Social Welfare in respect of the subsidised rural dispensaries at Siddapuram, Sithanagaram and Stuartpuram Habitual Offenders Settlements.
14.	Security bonds for the due performance of their duties by Govt. servant in Medical Dept.	By the Officers-in-charge of the institutions in which the Government servants are employed.
15.	Contracts for the supply of articles procured in the local markets for medical institutions including Mental Hospitals.	By the Officers-in-charge of the Institutions.
16.	Contracts and other instruments relating to the inam title deeds.	By the Inam Commissioner.
17.	Contracts and other instruments relating to matters connected with Education Department.	By the Director of Public Instruction where the value exceeds Rs. 2,000/-. By the District Educational Officer of the concerned district, where the value does not exceed Rs. 2,000/-. [G.O.Ms.No. 367, Dt. 12-6-1968]
18.	(a) Security bonds for the due performance of their duties by Govt. servants whom the State Port Officer, has power to appoint.	By the State Port Officer.
	(b) Grants made under the Crown Grants Act, 1895 (XV of	

	(1)	(2)
	1895) of lands under the control of the Port Dept.	
19.	Contracts and other Instruments relating to Fisheries matters in the Department of Fisheries.	Director of Fisheries, Dy. Director of Fisheries, Asst. Directors of Fisheries, Supdts., Boat Building Yard, Kakinada and Principal, Fisheries Training Institute, Kakinada.
20.	All contacts, deeds and other instruments in matters connected with the administration and working of the Excise Department generally.	By the Secy., Board of Revenue or the Dy. Commnr. (Distilleries) and Addl. Joint Secy., Board of Revenue (Excise or the Asst. Secy. Board of Revenue (Excise) or the Commnr. of Excise or the Dy. Commnr. of Excise or Inspector of Excise or Supdt. of Excise or Collector of District who has power to grant administrative sanction or who is responsible or carrying out the terms of the contract deed or instrument. [G.O.Ms.No. 313, G.A. (Ser-C), Dt. 7-3-1960 & G.O.Ms.No. 785, G.A. (Ser.-C), Dt. 5-7-1972]
21.	Contracts or agreements for the supply of survey instruments.	By the Joint Secy., Board of Revenue.
22.	Contracts or agreements for the supply of bazar articles and chemicals.	By the Officer-in-charge of the Central Survey Office.
23.	Contracts or agreements for the Supply of demarcation stones.	By the Collectors of Districts, Revenue Divl.Officers and Asst, Directors of Survey and Land Records incharge of ranges, survey parties and detachments.
	(a) Agreements relating to the recovery from the private parties of the cost of survey etc., of their lands done at their request by the Govt.	The Directors of Settlements, Dy. Director, Survey and Land Records. [G.O.Ms.No. 300, Dt. 9-9-1966]
24.	(a) Contracts or agreements for the supply of cattle food required by the Agricultural Dept., agreements for the construction of works on the Agricultural College Estate & at other Agricultural Stations, agreements with merchants for the supply of manures, seeds and gunny bags,	By the Heads of Research Sections, Dy. Directors of Agriculture, and the Principal, Agricultural College, Bapatla.

	(1)	(2)
	contracts for the supply of small agricultural implements manufactured in India, agreements relating to lease of grazing rights, agreements with contracts for usufructuary rights of fruit trees at the Agricultural Research Stations and other like purposes and deeds in respect of lands taken in lease by Agricultural Department and agreement in connection with the sale of malt food and malt extracts.	
	(al) Lease deeds for renting private buildings for the office of Depot accommodation.	All Heads of Office Gazetted concerned.
	(b) Agreements to be executed by candidates undergoing the diploma or the Certificate course in horticulture.	By the Director of Agriculture.
25.	Agreements for the construction or works on the Agricultural College Estate and at other Agricultural Stations:	
	(a) upto Rs. 1,000/-.	By the District Agricultural Officers and other heads of offices (of Gazetted ranks).
	(b) upto Rs. 5,000/-.	By the Regal. Dy. Directors of Agril., Heads of Sections and the Principal of the Agril. College, Bapatla.
	(c) upto Rs. 10,000/-.	By the Headquarters Dy. Directors of Agri.
	(d) exceeding Rs. 10,000/-.	By the Director of Agriculture.
26.	(a) Contracts for the execution of works under the Madras Land Improvement Schemes (Contour Bunding and Contour Trenching) Act, 1949, or any other law similar thereto for the time being in force.	By the Director of Agri. The Divl. Engineer (Soil Conservation), the Asst. Agril. Engineer (Soil Conservation) or the Agril. Engineer (Soil Conservation). [G.O.Ms.No. 1368, G.A. (Ser.-C), Dt. 14-9-1959]

	(1)	(2)
	(b) Contracts & other Instruments for purchase of machinery manufacture outside India for Tubewell Scheme and also for reclamation work at Nagarjunasagar Project site where purchases are not effected through the Central Stores Purchase Department.	By the Director of Agri. [G.O.Ms.No. 1804, Dt. 8-10-1965]
27.	Contracts of the description designated Seed Farm Agreements.	By the Dy. Directors of Agri., in all cases by the Asst. Oil seeds Extension Officers in the case of lease of lands taken for establishment of Nucleas and Foundation Seed Farms under the Integrated Oilseeds Development Scheme. [G.O.Ms.No. 894, G.A. (Ser.-C), Dt. 10-8-1963]
28.	Contracts, deed and other instruments connected with the administration and working of the Electricity Department.	Chief Engineer for Electricity and Addl. Chief Engineer for Electricity upto 3 1-3-1959 and Chief Engr., Electricity Projects and Chief Engineer, Electricity Board from 1-4-59 and subject to any limits and conditions fixed by Deptl. Orders, by Supdtg. Engineers and by Executive Engineers-in-charge of Power systems. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959]
29.	Contracts and piece-work agreements connected with the execution of electrical works.	By the Chief Engineer, P.W.D, (R&B) and Electrical Engineers (Genl.) and subject to any limits and conditions fixed by Deptl. orders by Executive Engineers and Asst. Engineers of the Electricity Department. [G.O.Ms.No. 129, G.A. (Ser.-C), Dt. 9-2-67]
30.	(a) Deeds of cancellation of assignment to Govt. of mortgates executed by members in favour of Co-operative Building Societies.	By the Asst. Registrar or Dy. Registrar incharge of the Circle.
	(b) Assurances relating to the transfer of share held by Govt. in the Andhra Co-operative Central Land Mortgage Bank.	By the Registrar of Co-operative Societies.

	(1)	(2)
	(c) Deeds of cancellation of agreements executed by Junior Inspectors, Senior Inspectors and Sub-Registrars of Co-opertive Societies in accordance with Rule 12 of the Andhra Co-operative Subordinate Service Rules and by the Dy. Registrars under the Rule 7 of the Andhra Co-operative Service Rules.	By the Joint Registrar of Co-operative Societies.
	d) Agreements and transfer deeds with Co-operative House Building Societies in connection with the acquisition of lands for Co-operative House Building Societies.	By the Collector (Co-operation). In respect of Co-operative House Building Societies within twin cities by the Addl. Registrar/Jt. Registrar who is concerned with Housing in the Office of the Registrar of Co-operative Societies.
	(e) Instruments relating to the re-assignment of insurance policies, which are assigned to the Governor by Cooperative Housing Societies as collateral securities for the State loans sanctioned to them.	By the Personal Assistant to Collector (Cooperation). By the Addl. Registrar/Joint Registrar in the office of the Registrar of Cooperative Societies who is concerned with Housing in respect of the Co-operative Housing Societies within twin cities of Hyderabad and Secunderabad.
	(f) Release deeds in respect of House Construction Societies.	By the Collector (Co-operation). By the Addl. Registrar, Jt. Registrar in the office of the Registrar of Co-operative Societies who is concerned with Housing in respect of house construction societies within twin cities of Hyderabad and Sec'bad. [G.O.Ms.No. 577, Dt. 16-9-1968].
	(g) Agreements relating to the grant of loans towards working capital, share capital to Weavers' Co-operative Societies out of the Cess Fund.	By the Handlooms Devlp. Officer and by Supdts. of Industries of districts.
31.	(a) Contracts relating to the purchase on behalf of the Governor of property put up for sale by auction under the	By Sale Officers as defined in the rules under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being inforce.

	(1)	(2)
	rules made under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.	
	(b) Deeds relating to sale of properties purchased on behalf of the Governor under clause (a) above.	Registrar of Districts as defined in the rules under Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.
	(c) Tenancy agreements in respect of buildings required for housing the offices of the Co-operative Department.	By the Gazetted Officers of the Co-operative Department.
	(d) Deeds of assignments of transfer of bonds executed by persons undertaking the custody of moveable properties destrained under the rules framed under the Madras Co-op. Societies Act, 1932 or any other law similar thereto for the time being in force and their production on the dates fixed for their sale.	Registrar of the district as defined in the rules under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.
	(e) Deeds or agreements in respect of Govt. loans disbursed to Co-op. Societies.	By the Deputy Registrars of Co-operative Societies.
	(f) Deeds of cancellation of agreements executed by Co.op. Societies in respect of Govt. loans disbursed to them.	By the Deputy Registrars of Co-operative Societies.
	(g) Boands executed by the Cottage Industries Societies for the loans disbursed to them.	By the Deputy Registrars of Co-operative Societies.
32.	Contracts and other instruments relating to purchase made for the Government House.	By the Secretary to the Governor. [G.O.Ms.No. 546, Dt. 4-8-1969]
33.	Contracts and other instruments connected with the Water Supply and Drainage Scheme.	By the Executive Engineer (Public Health).

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34.	Contracts and other instruments relating to the Labour, Factories and Boilers Department.	By the Commissioner of Labour.
35.	In the Department of Industries :	
	(a) Tender agreements entered into with persons whose tenders have been accepted for the supply of stores and materials required by the Industrial Engineering. Branch, Technl. Institutions and Govt. Commercial concerns and the noncommercial units	By the Joint Director of Industries and Commerce.
	(b) Security bonds to cover the values of tools and appliances or other stores entrusted to Govt. servants employed in—	
	(1) Industrial Engineering Branch.	By the Industrial Engineer.
	(2) Technl. and Polytechnical Industries.	By the Head or the Principal of the Institute.
	(3) Sericultural Branch and other Industrial Units.	By the Director, Industries and Commerce.
	(c) Commercial concerns and factories of the Industries Department.	By the Officer-in-charge.
	(d) Contracts, deeds and other instruments including agency agreement and lease deeds not otherwise provided for.	The concerned Joint Director of Industries or the Officer holding the same cadre appointed as Incharge Officers to the Govt. Commercial Undertakings in the case of the Director of Industries and in other cases by Heads of Office concerned. [G.O.Ms.No. 442, Dt. 3 1-5-1976].
	(e) Agreements executed by the parents of the scholarship holders of the Polytechnics and Industrial Schools for the refund of the scholarship.	By the Principal or the Head of the institution.

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	(f) Contracts relating to lease for the occupation of private buildings to accommodate the office of the Director of Industries and Commerce (Weights and Measures) or the sub—offices of the Weights and Measures Department.	By the Director of Industries and Commerce (Weights and Measures).
	(g) Execution and discharge of mortgage deeds for loans sanctioned to small scale industrialists under the Law relating to the State aid to industries.	By the Director of Industries and Commerce. [G.O.Ms.No. 1309, GA. (Ser-C), Dt. 5-12-64].
	(h) All deeds and instruments relating to the showroom (building) of the A.P. Handicrafts Emporium at New Delhi.	Special Commissioner to the Govt. of Andhra Pradesh at New Delhi. [G.O.Ms.No. 389, G.A. (Ser.-C), Dt. 15-6-1969].
35A.	Contracts, deeds and other instruments connected with the execution of all kinds of works relating to the Rural Industries Project in the State.	The Director of Industries and Commerce, Ex-Officio, member Secretary, State Rural Industries Projects Committee. [G.O.Ms.No. 1382, G.A. (Ser.-C), Dt. 23-12-1964].
36.	Contracts relating to the lease of building for accommodating the office of the Andhra Pradesh Public Service Commission.	By the Chamnan, Andhra Pradesh Public Service Commission.
37.	(a) Contracts relating to lease for the occupation of private buildings to accommodate the office of Settlement parties which include Settlement party head offices, branch settlement offices.	By the Officer-in-Charge of Settlement parties.
	(b) Indemnity bonds to be executed by persons employed in the settlement party who have no lien elsewhere being non-service commission Candidates and who are given training in	By the Settlement Officer.

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	Survey and Settlement at the cost of Govt.	
38.	Agreement with forest Panchayats.	By the Board of Revenue and Collectors of districts.
39.	Contracts and other instruments relating to the Habitual Offenders Settlement.	By the Director of Social Welfare.
40.	Contracts with voluntary agencies individuals belonging to Eligible Communities for Ameliorative measures and removal of untouchability.	By the Director of Social Welfare.
40A.	Agreements, lease deeds and other instruments with statutory bodies constituted either by the Govt. of India or the State Govt.	By the Director of Social Welfare, [G.O.Ms. No. 60, Dt. 5-2-1968]
41.	Contracts and other instruments connected with the execution of works in the Harijan Welfare Dept. other than those belonging to Communities eligible for help by the Harijan Welfare Dept. and other landless labourers.	By the District Welfare Officers, the Special Social Service Officers and the Social Service Officers.
42.	Agreements with persons on whose behalf land is acquired under the Land Acquisition Act for housesites.	By the Collector of District and the Revenue Divisional Officers.
43.	(a) Agreements with persons belonging to communities eligible for help by the Harijan Welfare Dept. and other landless labourers on whose behalf lands are acquired under the Land Acquisition Act for house construction.	By the District Welfare Officers and Additional District Welfare Officers (Andhra Region), by Collectors and Dy. Collectors (Telangana Region).
	(b) Lease deeds with private parties for taking of building on rent for occupation of the Employment Exchanges in the State and the Directorate at the headquarters.	By the Director of Employment & Training, All Regl. Officers, Sub-Regl. Officers, District Employment Officers (Gazetted). [G.O. Ms.No. 224, G.A. (Ser.-C), Dt. 12-2-1960 and G.O.Ms.No. 929, Dt. 14-8-1960]

	(1)	(2)
	(bb) Agreements for the lease of Cycle stands in the premises of Employment Exchanges.	By the Regl. Employment Officers concerned. [G.O.Ms.No. 225, Dt. 25-2-1966].
	(c) Lease deed for occupation of private buildings.	By the Chairman, Industrial Tribunal.
	(d) Lease deeds with private parties for taking of buildings on rent for occupation of the office of the Director, Women Welfare or State Homes and Shelters under her control.	By the Director of Women Welfare.
	(e) All sales deeds relating to endowed parties under Rule 375 of the Hyd. Wakf (Endowment) Rules.	By the Director of Endowments in the Cities of Hyderabad and Secunderabad and by Collectors in the Dists. and the Tahsildars in taluks.
	(f) All lease deeds relating to the lease of endowed properties.	-Do-
	(g) All instruments relating to execution of work of all kinds connected with endowed buildings under the direct supervision of the Endowment Dept., except such religious buildings as are archaeological monuments.	-Do-
	(h) Security bonds for the due performance of duties by Muntiziams appointed under Rule 185 of the Hyderabad Wakf (Endowment) Rules for Management of Endowments.	-Do-
44.	Agreements for the diversion of water for industrial purposes in respect of sources in the charge of Revenue Department.	By the Collectors of Districts.
45.	Agreements relating to the transfer of control over irrigation works to Panchayat Boards and informal irrigation works in Panchayats.	By the Collectors of Districts.

	(1)	(2)
46.	In case of the Directorate General of Supplies and Disposals of the Govt. of India:	
	(a) All contracts and instruments relating to purchase, supply and conveyance or carnage of materials, stores, machinery, etc.	By all officers of the Directorate General of Supplies & Disposals who are authorised for the time being to execute contracts on behalf of the President of India in relation to the purchase of similar goods through that Directorate on behalf of the President of India.
	(b) Security bonds for the due performance and completion of works.	[G.O.Ms.No. 724, G.A. (Ser.-1), Dt. 23-3-60].
	(c) All instruments connected with the conveyance of property given as security.	
47.	Agreements with medical practitioners in charge of Rural Dispensaries of Indian Medicine.	By the Special Officer, Indian Medicine Department.
48.	(a) Contract for landing, shipping and transport Govt. Stores.	By the State Port Officer.
	(b) Lease deeds for buildings leased to or by the Port Department.	
49.	Contracts relating to lease for the occupation of private building required for the Commercial Tax Department.	By the Commercial Tax Officers.
50.	Treasury bills and other Govt. Securities issued by the Govt. of A.P. in respect of any loan contracted under the provisions of the Govt. of India Act, 1935.	By the Governor or Deputy Governor of the Reserve Bank of India for the time being.
51.	Demand Promissory Notes in connection with the taxing of ways and means advances by the Govt. of A.P. from the Reserve Bank of India.	By the Secy. to Govt. of A.P. in the Fin. Dept. or in his absence the Officer of the Finance Dept., immediately in charge of ways and means work, or in the absence of both, the Officer of the Finance Dept., in charge of current ways and means work.
52.	All grants, leases, licenses and the like, made under the Revenue Board's Standing Orders.	By the Secy. to Govt. Revenue Dept., Officers of the Rev. Secretariat not below the rank of Supdts., Secy., Board of Rev., Officers of the Board of Rev, not below the rank

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		of Supdts.; Collectors of Dist. and Officers of the Rev. Dept. not below the rank of Dy. Tahsildars.
53.	Contracts and other instruments for the purchase, supply, conveyance, hire, lease, lending or Carriage motor vehicles tyres and parts of motor vehicles, tyres and provision of labour in connection therewith.	By the Transport Commissioner.
54.	Agreements with film producers in connection with the production of films.	By the Director of Public Relations.
54A.	(a) Agreements and contracts in respect of Supply of community radio-sets and spare parts thereof.	By the Director of Information and Public Relations.
	(b) Lease deeds with private persons for the occupation of buildings or land on rent for accommodation of the officers of the Information and Public Relations Department.	By the Deputy Director of Information and Public Relations (Admn.) in the cities of Hyd. and Sec'bad. and by the concerned Gazetted Officers in the districts. [G.O.Ms.No. 760, G.A. (Ser.-C), Dt. 3-5-1966]
54B.	Agreements and contracts in respect of advances sanctioned for the construction of Deputy new cinematograph film studios and for the expansion of the existing studios in the State.	By the Director of Information and Public Relations, A.P., Hyd., who is the ex-officio Deputy Secretary to Govt. General Admit (I & PR) Department. [G.O.Ms.No. 1370, G.A. (Ser.-C), Dt. 10-11-1966]
55.	Contracts and other instruments relating to the Civil Supplies Branch.	By the Commnr. of Civil Supplies and the Deputy Commnr. of Civil Supplies or Collectors of district.
55A.	Agreement with land-lord of a building on rent in the cities of Hyd., and Sec'bad for locating the offices of the Rationing Branch of the Board of Revenue (Civil Supplies)	By the Chief Rationing Officer, Hyderabad. [G.O.Ms.No. 1505, G.A. (Ser.-C), Dt.21.-12-1966]
56.	Contracts and certain instruments relating to the transport of oil cakes and fertilizers purchased for the Agricultural Department.	By the District Agricultural Officers.

	(1)	(2)
57.	Contracts relating to the lease of the right to collect fees for the use of public ferries, the management of which vests in the State Govt.	By the Collectors of Districts.
58.	Contracts relating to the advertisement and propaganda for the Small Savings Scheme.	By the Regional National Savings Officers.
59.	Agreements with ryots for the sale of oil engine and electric motor pump sets under the hire- purchase system.	By the concerned Dist. Agricultural Officer.
60.	Agreements with the Hirers of Agricultural machinery.	By the concerned Asst. Agril. Engineer, or Dist. Agril. Officer, as the case may be and the concerned Agril. Engineer.
61.	Agreements with the dealers in mill cloth or yarn under the provisions of the Andhra Cloth (Dealers) Control Order, 1954 and the Andhra Yarn (Dealers) Control Order, 1954.	By the Collector, Revenue Divl. Officers, Tahsildars, Textile Control Officers in the grade of Deputy Tahsildars.
62.	Contracts for taking buildings on lease for the location of the Offices of the managers of the estates taken over under Madras Estates (Abolition & Conversion into Tyotwari) Act, 1948 (Madras Act, XXW of 1948).	By the Collectors of districts.
63.	Contracts for obtaining rations and other requirements of sub-jails.	By the Sessions Judge and Munsiffs Magistrates in the Telangana area and Additional Sessions Judges and Judl. Second class Magistrates in the Andhra area; in whose jurisdiction the sub-jail is situated. [G.O.Ms.No. 165, Dt, 27-1-1965]
64.	Agreements in respect of buildings taken on lease by private contract with landlords for locating the Offices of the Dist. Panchayat Officers or Divisional Panchayat Officers.	By the concerned Collector for the building taken for office of the District Panchayat Officer and the concerned Rev. Divl. Officer for building taken for the Office of the Divl. Panchayat officer. [G.O.Ms.No. 727, Dt. 29-6-1963].
65.	Local Admn. (Engineering Branch)—	

	(1)	(2)
(1)	Contracts and other Instruments for the purchase, supply, conveyance and carriage of building material stores, machinery and the like, and the provision of labour for buildings and other works :	
	(a) Above Rs. 2,50,000/-.	By the Chief Engineer, Local Admn. and Public Health.
	(b) upto Rs. 2,50,000/-.	By the Sanitary Engineer, or Superintending Engineer.
	(c) upto Rs. 25,000/-.	By the Executive Engineer, Public Health, C.I.B. District Water Works and Sinking Division.
	(d) upto Rs. 5,000/- (Piece work agreements on standard forms).	By the Assistant Engineers, Public Health, C.1.B. District Water Works and Well Sinking.
	(e) upto Rs. 5,000/-.	By the Local Engineers (Sub-Engineers).
(2)	Mortgage deeds given as security in connection with the employment of clerks, cashiers, etc., who are incharge of cash transactions or custody of securities :	
	(a) Full powers in respect of his office staff.	By the Chief Engineer, Local Administration and Public Health.
	(b) Full powers in respect of his office staff.	By the Sanitary Engineer or Superintending Engineer.
	(c) Full powers in respect of his office staff.	By the Executive Engineer, Public Health, C.I,B. District Water Works and Well Sinking Division.
	(d) Full powers in respect of his office staff.	By the Divl. Engineers, Local Admn. (Asst.Engineers rank).
	(e) Full powers in respect of his office staff.	By the local Engineers (Sub-Engineers).
(3)	All instruments relating to the execution of works of all kinds	
	(a) above Rs. 2,50,000/-.	By the Chief Engineer, Local Administration and Public Health.

	(1)	(2)
	(b) upto Rs. 2,50,000/-.	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 25,000/-.	By the Executive Engineers, Public Health, C.I.B. District Water Works and Well Sinking Division, Divl. Engineers, Local Admin.(Asst. Engineers rank).
	(d) upto Rs. 5,000/- (piece work agreements on Standard forms). -	By the Asst. Engineers, Public Health, C.I.B.Dist. Water Works and Well Sinking.
	(e) upto Rs. 5,000/-.	By the Local Engineers (Sub-Engineers).
(4)	Security bonds for the due performance of duties of Govt. servants :	
	(a) Full powers in respect of his office staff.	By the Chief Engineer. Local Administration and Public Health.
	(b) Full powers in respect of his office staff.	By the Sanitary Engineer or Superintending Engineer.
	(c) Full powers in respect of his office staff.	By the Executive Engineer, Public Health, C.I.B. Dist. Water Works and Well Sinking Division.
	(d) Full powers in respect of his office staff.	By the Local Engineers (Sub-Engineers).
(5)	Leases for grazing cattle and of grass and usufruct of—	
	(a) Full powers.	By the Chief Engineer, Local Administration and Public Health.
	(b) upto Rs. 5,000/-.	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 1,000/-.	By the Executive Engineer, P.H., C.I.B. Dist. Water Works & Well Sinking Division, Divl. Engineers Local Admn. (Asst. Engineer rank).
(6)	Lease of houses, land or other immoveable property and their re-conveyance :	
	(a) Full powers.	By the Chief Engineer, Local Administration and Public Health.
	(b) upto Rs. 50,000/- (value of property).	By the Sanitary Engineer or Superintending Engineer.

	(1)	(2)
	(c) upto Rs. 5,000/- (value of property).	By the Executive Engineer, Public Health, C.I.B. Dist. Water Works and Well Sinking Division.
(7)	Bonds of auctioneers and security bonds for the due performance and completion of works.	
	(a) Full powers.	By the Chief Engineer, Local Admn. And Public Health.
	(b) upto Rs. 2,50,000/- (value of property to be auctioned and security deposited by the auctioneer).	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 25,000/- (value of property to be auctioned and security deposited by the auctioneer).	By the Executive Engineer, Public Health, C.I.B., Dist. Water Works and Well Sinking Division.
(8)	Agreements relating to the loan of tools and plants to contractors and others :	
	(a) Full Powers	By the Executive Engineers, Public Health, C.I.B. District Water Works and Well Sinking Division, the Divl. Engineers, Local Admn. (Asst. Engineer's rank) the local Engineers (Sub-Engineer's).
Note :—(l) The authorisation to Divisional Engineers, Local Administration is in respect of deposit or contribution works only and not in respect of works of local bodies. In the later cases, he is a recommendatory authority and does not wield powers of acceptance of tenders. Hence now powers of executing contract deeds. (2) Executive Engineers of the Corporations being only recommendatory authorities in respect of tenders, powers of executing contract deeds shall be exercised by the Commissioners concerned as per the enactments.		
66.	(a) Tenancy agreements in respect of private buildings require for the occupation of the Local Fund Audit.	By the examiner of Local Fund Accounts, Andhra Pradesh.
	(b) Indemnity Bonds for obtaining duplicate B.Ds. for repayment of C.D. under the Additional emoluments compulsory Deposit (LAEs) Scheme, 1974.	Director of Local Fund Audit, Andhra Pradesh, Hyderabad. [G.O.Ms.No. 665, Dt.13-11-1978]

	(1)	(2)
67.	Tenancy agreements in respect of private buildings required for the occupation of Hindu Religious & Charitable Endowments (Admn.) Department.	By the Commissioner, Hindu Religious and Charitable Endowment (Admn.) Department.
68.	Mortgage deeds executed in respect of granting Financial assistance under the Madras Cottage Industries Loans and Subsidiary Rules, 1948.	By the Asst. Director of Industries, by the Joint Director of Industries or the Deputy Director of Industries in case the loans are sanctioned by them.
69.	Agreements and mortgage bonds in respect of advances for the purchase of motor conveyances to officers under the control of the Board of Revenue (Settlement of Estates) and to the Chairman or Members of the Tribunals constituted under the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948.	By the Secretary, Board of Revenue, Andhra Pradesh.
69A.	Lease deeds for the occupation of private building by Collectorates, Offices of Revenue Divl. Officers, Tahsildars' offices and Deputy Tahsildar's offices.	By the Secretary, Board of Revenue. [G.O.Ms.No. 399, Dt. 15-3-1966] By the District Collector. [G.O.Ms.No. 1275, Dt. 17-10-1966]
69B.	Lease deeds for the occupation of private buildings by the offices of Spl. Collectors, Spl. Deputy Collectors, Land Acquisition and Rehabilitation Units, and their subordinate offices under the Nagarjunasagar, Srisailam and Pochampad Projects.	Special Collectors, Nagarjunasagar, Srisailam and Pochampad Projects. [G.O.Ms.No. 653, Dt. 7-8-1970]
70.	Lease deeds for the occupation of private buildings required by the Judicial Dept. in their respective jurisdiction.	By the District Judges and District Magistrates (Judicial).
71.	Agreements in respect of estimates approved by the Competent authority.	By the State Port Officer.
72.	Signing letters of consent for the extension of the automatic non-	By the Joint Registrar of Co-operative Societies.

	(1)	(2)
	forfeiture protection to the insurance policies assigned to the Governor by the Co-op. Housing Societies.	
73.	Agreements to be entered into with ryots in connection with the scheme for the sinking of small tube wells with filter points in the districts in the Andhra Area of the State.	By the concerned Assistant Agricultural Engineers and Agricultural Engineers.
74.	Contracts of agreements in respect of supplies of coal to the Govt. Electricity Dept. for which tenders have been accepted by the Chief Engineer (Electricity).	Chief Engineer for Electricity and Add!. Chief Engineer for Electricity upto 31-3-59 and Chief Engineer, Electricity Projects and Chief Engineer, Electricity Board from 1-4-1959. [G.O.Ms.No. 1709, G.A.(Ser-C), Dt. 1-12-59]
75.	Agreements relating to the medical institutions for supply of dietary articles and other stores mentioned below, provided the tenders on the basis of which the agreements are to be executed have been accepted by the competent authorities.	By the Heads of the Medical Institutions concerned.

I. DIET STORABLE

Coke	Gingelly Oil	Vermicelli
Charcoal	Coconut Oil	Sago
Rice	Coffee-powder	Tea
Idli	Biscuits	White Salt
Jaggery cane	Garlic	Vinegar
Sugar-brown and white	Mustard (Country)	Cumin Seed
Dhall	Turmeric	Essence of Coffee
Firewood	Vendium	Essence of Vanila
Tamarind	Asafoetida L.G. Brand	Essence of Almond
Chillies	Arrowroot Powder	Horlicks, Malted Milk
Coriander	Barely	Nutmeg, Apricots
Pepper	Corn Flour	Quaker Oats
Blackgram	Maida	jam

II. DIET PERISHABLE

Bread-brown & white	Apples	Sweet Bread
Butter	Limes	Sheep's feet
Milk	Oranges	Bacon
Chicken or fowl	Sathukodies	Ham
Fish	Plantains	Cream
Mutton with bone and without bone	Plgeons	Liver
Eggs	Duck	Chillies Green
Vegetables-Country & European	Prawns	Ginger Green
Coconut	Mutton soup	Rex jelly
Onions	Brain	Mangoes
Tomatoes	Kidney	Grapes blue
Potatoes	Tongues	

III. NON-DIET STORABLE

Baskets	Bees was	Toilet paper
Brooms	Sand paper	Razor blades
Coconut for scrubbers	Emery paper	French polish
Leaf umbrella	Screws	Galvanised wire gauge
Pate meats	Wire nails	French Chalk
White-washing brushes	Putti	Soda ash
Chatties	Glue	Bleaching powder
Goglets & Goglet covers	Glasso Polish	Country washing
Water pots	Wiremesh	Incense
Linseed oil	Twine	Soapnuts
		Crystal soda, white

IV. BEDDING, CLOTHING, ETC.

Reel thread	Ball thread	Marking nuts
Buttons	Indigo	Thread
Needle packets	Napthalene balls	Soda water
Singer Sewing needles	Cow-dung cakes.	

	(1)	(2)
76.	Agreement executed in prescribed form by the non-official originations receiving grants-in-aid from the State Govt. for the removal of untouchability	By the Director of Social Welfare.
77.	All deeds and instruments relating to any matters connected with the Legislator's Hostel, Hyderabad.	By the Secretary and Deputy Secretary to the State Legislature.
78.	All deeds and instruments relating to matters connected with the Canteens, etc., in colonies A' & 'B' Kurnool.	By the Revenue Divisional Officer, Kurnool.
79.	"All agreements and mortgage bonds in respect of advances sanctioned to a Govt. servant for the purchase of a motor conveyance and for the celebration of his marriage or that of his son or daughter".	By the Heads of Depts. concerned. In respect of Depts. of the Secretariat, by the Asst. Secy. in-charge of establishment matters designated by the concerned Secy. to Govt., or the Chief Secy., as the case may be. By the Dy. Secy. (Protocol) in the case of advances sanctioned to the Judges of the High Court of the A.P. Officers of the All India Services, Dist. and Sessions Judges, Officers of the State Civil Services acting in lAS. cadre posts, non-cadre Dy. Secretaries to Govt. and Officer in-charge, Non-I.S.F. Records office and its staff. [G.O.Ms.No. 713, G.A. (Ser.-C), Dt. 19-10-1975].
79A.	All agreements and mortage bonds in respect of advances sanctioned to a Govt. servant for house building purposes.	By the Heads of Departments concerned. In respect of Depts. of the Secretariat by the Asst. Secy. incharge of establishment matters designated by the concerned Secy. to Govt. or the Chief Secy. as the case may be. By the Dy. Secy. (Protocol) in the case of the advances sanctioned to the Judges of the High Court of A.P., Officers of the All India Services, Dist. and Sessions Judges, Officers of the State Civil Services acting in lAS cadre posts and non-cadre Dy. Secretaries to Govt., and Officers in-charge, Non-ISF-Records Office and its staff. In respect of Officers working in the Board of Revenue, Secretary Board of Revenue.

	(1)	(2)
		In respect of the Officers working in the Commercial Taxes Dept. the Secy. to the Commnr, of Commercial Taxes, A.P.
80.	All instruments relating to the execution of all kinds of works connected with Community Projects Programme to the extent to which powers have been delegated in G.O.Ms.No. 2449, (Public Community Projects), Dt. 15-10-52 & G.O.Ms.No. 821. Home (CPA), Dt. 9-6-1954.	All Collectors, Project Executive officers and all Block Development Officers. [G.O.Ms. No. 60, G.A. (Ser.-C), Dt. 17-1-72, G.O.Ms.No. 792, G.A. (Ser.-C), Dt. 7-7-72, G.O.Ms.No. 760, G.A. (Ser.-C), Dt. 3-5-76, G.O.Ms.No. 766, G.A.(Ser.-C), Dt. 14-11-77, G.O.Ms.No. 712, G.A.(Ser.-C), Dt. 9-10-79]
81.	Contracts and assurances of property in pursuance of the grant of loans to ryots form the funds provided under Community Development Programme, in the case of blocks where Panchayat Samithis are not constituted.	By the Project Executive Officers/Block Development Officers concerned. [G.O.Ms.No. 1809, G.A. (Ser.-C), Dt. 15-12-1962].
82.	Contracts and assurances of property in pursuance of the grant of loans to ryots from the funds provided under Community Development Programme.	By the Block Divl. Officers employed under Community Development programmes if the amount does not exceed Rs. 500/- and by Collectors of Srikakulam and Chittoor, if the amount of loan does not exceed Rs. 5,000.
83.	Agreements in Andhra Financial Code Form No. 9, for the supply of furniture and other stores for the Judicial Department.	By the Registrar of High Court and the District Judges.
84.	Lease deeds in the Form prescribed by Appendix XIII of Public Works Department Code in respect of chambers, garages and the like attached to High Court Buildings.	By the Registrar of High Court.
85.	Agreements with ryots for the sale on hire purchase system of tractors and implements.	By the concerned Deputy Director of Agriculture.
86.	Contracts, deeds and other instruments for the purchase of articles required by the Printing, Stationery and Stores Purchase Department indented through the	By the Director, Printing, Stationery and Stores Purchase Department (Stores Purchase Wing). [G.O.Ms.No. 168, G.A. (Ser.-C), Dt. 20-3- 1969]

	(1)	(2)
	Stores Purchase Wing of the Printing, Stationery and in respect of departmental rate contacts finalised by the Stores Purchase Wing.	
86A.	Annual Maintenance Contract in respect of modern office equipment like Computer & its peripherals, Plain Paper Copiers, Electronic Type-writers etc., and to sanction and make payment in accordance with the norms and terms and conditions prescribed by the A.P. Technological Services.	Full powers to all Heads of Offices subject to availability of Budget Provision. [Vide G.O.Ms.No. 107, Fin. & Plg. Department Dt. 17-3-1990]
87.	Contracts and other instruments on behalf of the Selling Agency of Singareni Colleries Company Ltd.	By the Operative Director, Singareni Colleries Company Ltd.
88.	Contracts and other instruments relating to A.P. Power Alcohol Factory, Shakkarnagar.	By the Hyderabad Construction Company Limited, Hyderabad.
89.	Receipts to be issued to the hire purchaser when he pays of all dues in full settlement of the transaction in respect of the supply of tractors and implements under hire purchase system.	By the District Agricultural Officers.
90.	Community Development Programme — Acceptance of gifts of lands and other immoveable property offered by the beneficiaries in connection with the execution of works under the Community Devpt. Programme and registration of the gift deeds under the "Transfer of Property Act, 1882", in the case of blocks where Panchayat Samithis" are not constituted.	By the Collectors of Districts.
91.	Tenancy agreements in respect of building or buildings required for housing the office of the Director of Controlled Commodities.	By the Director of Controlled Commodities and Additional Director of Industries and Commerce.

	(1)	(2)
92.	Signing of Agreements Bonds executed by the Weavers' Co-op. Societies relating to the grant of loans towards working capital and share capital to the Weavers' Co-op. Societies out of the Cess Fund.	By the Handlooms Development Officer and Superintendents of Industries of districts.
93.	Signing of Lanka Indentures of East Godavari District.	By the Personal Assistant to the Collector, East Godavari District.
94.	Maximum amount of loan in respect of which the officer can execute agreements :	
	Rs. 200/-.	Naib Tahasildar in-charge of a Mahal.
	Rs. 200/-.	Tahsildar.
	Rs. 1,000/-.	Deputy Collector.
	In excess of Rs. 1,000/-.	Collector.
95.	Contracts, deeds and other instruments connected with the execution of all kinds of work relating to the Archaeology Dept. and the Govt. Museum.	Director of Archaeology and Museums. [G.O.Ms.No. 609, G.A. (Ser.-C), Dt. 8-5-61]
96.	Instruments relating to acceptance or release of pledge in respect of National Savings Certificates, National Plan Defence Certificates & Postal and National Savings Bank Account.	By Gazetted Officers of State Government. [G.O.Ms.No. 870, G.A.(Ser.-C), Dt. 13-6-65 and G.O.Ms.No. 970, Genl. Admn. (Ser.-C), Dt. 4-9-1963].
97.	Omitted.	[G.O.Ms.No. 460, G.A.(Ser-C), Dt. 29-3-65].
98.	Lease deeds in respect of buildings requisitioned by any 'authorised officer' under Sec. 3 of the A.P.Buildings (Lease. Rent & Eviction) Control Act, 1960.	By the "Authorised Officer" as defined in clause (ii) of Section 2 of the Act. [G.O.Ms. No. 291, G.A. (Ser.-C), Dt. 25-2-1965]
98A.	Lease deeds in respect of Lands leased under the Sec'bad Land Admn., Rules of 1355 Falsi.	By the State Officer, Sec'bad as defined in Rule 2(d) of the Sec'bad Land Admn. Rules, 1355 Falsi. [G.O.Ms.No. 776, G.A. (Ser.-C), Dt. 18-11-1975].
98B.	Lease deeds in respect of NonI.S.F. lands in Hyderabad.	By the Collector, Hyd. District. [G.O.Ms. No. 50, G.A. (Ser.-C), Dt. 27-3-1965]

	(1)	(2)
99.	Tenancy agreement with private parties in respect of buildings taken on rent for the occupation of the Office of the Tribunal for Disciplinary Proceedings.	By the Chairman, Tribunal for Disciplinary Proceedings. [G.O.Ms.No. 421, G.A. (Ser.-C), Dt. 27-3-1965]
100.	Bonds executed by the Leaders of Burrakatha Parties, Harikatha Parties and Suddulu Troups of each district at the time of their appointment on Contract.	By the Deputy Director (Plan Publicity) Information and Public Relations Department. [G.O.Ms.No. 94, G.A. (Ser.-C), Dt. 28-1-66]
101.	Agreements with the authorised packers in connection with the Grading of Ghee in the State owned Ghee Grading Laboratories.	By the concerned Chemist of the State Owned Ghee Grading Laboratory. [G.O.Ms.No. 1088, G.A. (Ser.-C), Dt. 20-8-1966]
102.	Agreements in respect of transactions relating to fertilisers and for taking a private building on rent at Madras.	Liaison Officer (Fertilisers) at Madras. [G.O.Ms.No. 1386, Genl. Admn. (Ser.-C) Dept., Dt. 18-11-1966].
103.	Instruments relating to acceptance or release of pledge in respect of Postal Savings Certificates and Post Office Savings Bank Acct. as security.	By Gazetted Officer of the State Govt. who for due performance of their duties are required to accept and realise securities. [G.O.Ms.No. 233, Dt. 10-3-1967]
103A.	Deed of Agreement for repairs to Govt. Motor Vehicles with the workshops.	District Collectors and Dist. Revenue Officers. [G.O.Ms.No. 617, Dt. 22-7-1970]
104.	Tenancy agreement in respect of the buildings required for the occupation of offices Director of Mines and Geology and his subordinates.	Director of Mines & Geology. [G.O.Ms. No. 938, G.A. (Ser.-C), Dt. 30-10-1967].
105.	Operation on the security deposits obtained from the field staff of the former Integrated Milk Project/Dairy Devpt. Depts. as a measure of security to the Govt. money being handled by them and deposited in the Post Office Savings Bank Accounts in the case of following Units shall be entrusted to the officers specified against them :	

	(1)	(2)
	Central Dairy, Hyderabad.	Genl.Manager, Regnl. Manager, Hyderabad.
	Milk Powder Factory, Vijayawada.	Genl.Manager, Regnl.Manager, Vijayawada.
	Nellore Dairy.	Manager, Intensive Milk Supply Scheme, Nellore.
	Rajahmundry Dairy.	Manager.
	Visakhapatnam Dairy.	Manager.
	Mydukur Dairy.	Manager.
	Chittoor Dairy.	Manager.
	Milk Cooling Centres, Srikakulam	Manager.
	Milk Cooling Centres, Rambhadrapuram	Manager.
	Nizamabad Dairy.	Manager.
	Karimnagar Dairy.	Manager.
	Milk Cooling Centre, Anantapur.	Manager.
	Anantapur Dairy.	Manager.
	Warangal Dairy.	Manager.
	Milk Cooling Centre, Mulug.	Manager.
	Milk Cooling Centre, Nirmal.	Manager.
	Milk Cooling Centre, Kothagudem.	Manager.

APPENDIX 5

[See Chapter V, Article 63]

POWERS OF SUBORIMNATE AUTHORITIES TO SANCTION THE CREATION OF ADDITIONAL ESTABLISHMENTS

The statutory rules by which the Government have delegated powers to heads of departments and other authorities to create temporary posts are contained in the Andhra Pradesh Services Manual. The powers delegated by the Government in regard to posts not covered by statutory rules are specified below except those relating to menials paid from contingencies, work-charged establishment and section writers for which see Appendices 7, 12 and 15 respectively—

Sl. No.	***Department and the authority to which power is delegated***	***Extent of powers***
(1)	(2)	(3)
Forest Department :-		
1.	Chief Conservator	To sanction temporary establishments subject to the following conditions :- (1) the period for which a temporary post is created should not exceed one year, and (2) the pay fixed for any such post should not exceed Rs.100 a month.
Note:—The Chief Conservator, may if he considers it expedient in a particular district subject to a maximum limit to the monthly expenditure that may be incurred and leave it to the Conservator to make such alterations as he may from time to time consider necessary in the scale of the establishment.		
Revenue Department :-		
2.	Board of Revenue.	(1) To sanction the permanent or temporary revision of village establishment employed under the provision of the Madras Proprietary Estates Villages Service Act, 1894 (Madras Act II of 1894). (2) To sanction the permanent revision of, or temporary additions of village establishments in ryotwari tracts, subject to the following conditions : (a) the standard scale laid down for these establishments should be strictly followed, and any proposal to exceed this scale should be submitted for the order of the Government.

(1)	(2)	(3)
		(b) no individual scheme costing more than Rs. 3,000/- a year should be sanctioned; and (c) all increases of establishment sanctioned under this delegation should be reported annually to the Government. (3) To sanction the permanent or temporary reduction of village establishment in ryotwari villages, subject to the condition that no class or grade of village officers or menials is abolished.
3.	Collectors.	(1) To sanction temporary establishments, when necessary for the appraisement, division or determination of produce in proprietary estates. (2) To engage temporary Process-Servers for collection work under B.S.O.No. 46(2) and pay them at the market rate, subject to the expenditure on that account in a taluk should never exceed the total receipts under process fees in that taluk. (3) To engage temporary shroffs by the day in treasuries and sub-treasuries which don't transact their cash business through the bank, whenever it is found necessary to employ them, and to dispense with their services as soon as it becomes unnecessary to retain them. Shroffs so engaged should be paid a salary of Rs. 41/- in the scale of 41-2-65 with the usual dearness and other allowances admissible under rules. [Memo.No. 20193/A/Accts./60-1, Dt.24-1-1961]. (4) To sanction under Sec. 23 of the Court Fees Act, 1870 (India Act VII of 1870), posts of process amins and peons required in their own offices and the offices subordinate to them subject to the following conditions (a) the cost of an establishment should be covered by the amount of the fees levied on procees served and executed; (b) the rate of pay of amins employed as process-server should be Rs. 21/- to

(1)	(2)	(3)
		Rs. 23/- a month and the rate of pay as peons similarly employed should be Rs. 13 ½ to Rs.15/- a month; and (c) each Collector should submit an annual report to the Board of Revenue in the prescribed form. (5) To appoint one temporary clerk for one month in the magisterial section of their office for the renewal of arms licences, when the number of licences to be renewed exceeds 600. When more than one clerk is needed and/or the period of employment of the additional staff is more than one month, they should obtain the prior sanction of the Government. (6) To sanction temporary addition to village establishment in ryotwari tracts subject to the following conditions— (a) The standard scale laid down for these establishments should be strictly followed and any proposal to exceed this scale should be submitted for the orders of the Government through the Board of Revenue. (b) The period of sanction does not exceed 3 months in the case of districts where the kist season extends to 3 months, and 4 months in the case of districts where the kist season extends to 4 months. Where the period of sanction exceeds three months or 5 months as the case may be, proposals should be submitted for the orders of the Board. [MemoNo. 72083/Accts./65-1 2, Dt. 11-6-1968].
3A.	Scheduled-Areas Agents to the Govt. Visakhapatnam and East Godavari.	To employ temporary process server establishments in the Courts of the Agency Munsifs and Agency Divl. Offices, provided that the cost of the establishment is covered by the receipts from process fees and that the pay of a process- server in any particular case does not exceed Rs. 15/- a month for not more than one third of the

(1)	(2)	(3)
		process-servers in each court and Rs. 114/- a month for the rest of them.
	Electricity Department :-	
4.	Chief Engineer for Electri- and Chief Operation Engineer.	To create posts of lower division clerks and city bill collectors for a period of one year subject to the following conditions :— (i) Sanction is limited to one lower division clerk for every 450 services and one bill collector for every 100 services an extra bill collector being employed for 300 to 400 services; and (ii) Expenditure to be met from lumpsum, provision in the budget.
5.	Chief Engineer for Electricity	To sanction posts of Junior Engineers, Supervisors (Mechanical), (Electrical) or(Civil) for 3 months in each case, expenditure being met from provision under "Establishment" in sanctioned construction estimates.
	Police Department :-	
6.	District Superintendent of Police (if called upon by Dist. Magistrates to do so).	To sanction additional Police establishments for plague-duty under Order 24 of the Plague Standing Orders.
	Industries Department :-	
7.	Director of Industries and Commerce.	To sanction the creation of a post of Lower Division Clerk for a period not exceeding three months, the number of such posts to be sanctioned in a year being restricted to six. To sanction the creation of the post of a special supervisor of Industries. One Lower Division Clerk and peon for each district when the number of loan applications under Cottage Industries Loans and Subsidiary Rules, 1948 exceeds 100. To sanction temporary establishment on a pay in the scale of Rs. 24-1-321/2-35 for stamping Weights & Measures within the limits of the receipts on that acct.
	Treasuries and Accounts Department :—	

(1)	(2)	(3)
8.	Director of Treasuries and Accounts.	To engage temporary shroffs by the day in treasuries and sub-treasuries which do not transact their cash business through the Bank, whenever it is found necessary to employ them and to dispense with their services as soon as it becomes necessary to retain them. Shroffs so engaged should be paid at the rate of Rs. 41/- a month but daily wages at the rate of Rs. 1.37 paise a day should be paid for short period if it is more economical to do so. [Memo.No. 68 198/Accts./60-2, Dt. 19-8-1960]
	Social Welfare Department :-	
9.	Director of Social Welfare Director for the Welfare of Handicapped).	To sanction the continuance of Government (and Hostels with the existing staff, yearly, subject to the condition that any increase or decrease in strength in any hostel or sanction of additional expenditure towards any item should have the prior approval of Govt. [To sanction the continuance of Government Homes/Hostels for the handicapped with the existing staff yearly subject to the condition that any increase or decrease in strength in any Home/Hostel or sanction of any additional expenditure towards any item should have the prior approval of Government]. [Memo.No. 37188-A/1126 Accts./65-1, Dt. 2-7-65 and G.O.Ms.No. 126, Fin. & Plg., Dt. 16-5-1988].
	Transport Department :—	
10.	Transport Commissioner	To sanction the creation of one post of Superintendent, four posts of Upper Division Clerks, six posts of Lower Division Clerks and two posts of peons for a period not exceeding one month in the Office of the Secretary Regnl. Transport Authority, Hyd., for the issue of Taxation licenses for owners of Motor Vehicles without delay at the beginning of each quarter. [Memo.No. 64509/113 1/Accts/66-2, Dt. 27-1-1967]
	Public Works Department :—	
11.	Chief Engineer Irrigation Branch, Excepting Public Works Department-Projects Wing & Roads & Buildings.	1. To sanction one temporary supervisor! Junior Engineer for a period not exceeding three months for the following categories of works with costs noted against each :

(1)	(2)	(3)
		(a) Major concentrated works costing Rs. 2.4 lakhs and above. (b) Major scattered works costing Rs. 1.8 lakhs and above. (c) Major scattered works costing Rs. 1.2 lakhs and above. 2. To sanction I temporary sub-division with 1 Asst. Engineer, 3 Supervisors, required ministerial staff and last grade staff for a period not exceeding 3 months for the following categories of works with costs noted against each (a) Major concerned works, costing Rs. 1.2 lakhs and above. (b) Major scattered works costing Rs. 7.2 lakhs and above. (c) Minor scattered works costing Rs. 6 lakhs and above.

N.B. :—The expenditure on staff shall be with the limit of 7 ½ % of all amount of estimate for works and the hinds provided in the year. The above powers are applicable in the case of construction works and not of maintenance works.

[Memo.No. 33705/474/Accts./71-5. Dt. 21-7-1 972].

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APPENDIX 6

[See Chapter V. Article 71]

COMPTROLLER AND AUDITOR-GENERAL'S DIRECTIONS FOR THE PREPARATION AND SUBMISSION OF THE ANNUAL ESTABLISHMENT RETURNS

1. The detailed statement of permanent non-gazetted establishment, commonly known as the Annual Establishment Return, will be prepared in Form 4. It will show accurately the establishment as it exists on 1st March.

Note : — No return is required in respect of a non-pensionable establishment.

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service, leave or deputation, or in temporary posts elsewhere or under suspension or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government Servants

(a) Government servants for whom records of service are maintained in the Audit Office.

(b) Government servants for whom service books are not required to be maintained.

Local Ruling

The establishments shown below not be included in the Returns :—

I. Dispensary Establishments, except Government Medical Subordinates, wholly maintained by Municipalities and other private funds.

II. Establishments for stamping weights and measures.

III. Copying Establishments of Courts except Superintendents, Assistant Superintendents, Examiners and Readers, whose names must be inserted with all particulars as in the case of Regular Office Establishments.

IV. Menial servants attached to survey parties, whose service is not longer than two years. When, however, the name of any such servant is for the first time introduced, the original date from which his service has been continous should be mentioned.

Note (1) :—An establishment the duties of which are not continuous but are limited to certain fixed period in each year (Article 369, Civil Service Regulations) should be included in the return.

Note (2) :—Annual returns of establishments should also be submitted in the following cases :

(a) Appointments declared pensionable under Article 258 of the Local Fund Code.

(b) Enrolled Government vaccinators employed under local bodies.

(c) Local Fund servants who contribute for pension under Article 802, Civil Service Regulations.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post whether filled or not. If a post be vacant, the word “Vacant” should be set against it in the column “Name of incumbent.”

Posts sanctioned but not filled should be detailed at the foot of the return.

4, There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

Local Ruling

When there are several posts in the same cadre, the names of the men holding permanent posts should be arranged in order of seniority in accordance with Service Rules.

6. (a) In column I, the general orders should be entered once only; any other order should be entered against every entry which it supports.

(b) The date to be entered in Column 2 is the date from which the Government servant has held the post continuously in an officiating provisionally substantive or substantive capacity as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in Column 8, the orders of the competent authority sanctioning it being quoted in Column I.

If the pay entered in Column 8 includes an increment allowed with effect from 1st March the entry should be checked with the increment certificate which would accompany the March bill.

Local Ruling

The date of birth by the Christian era should be given in Column 4 and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of clerical error, only under the orders of the Government. This power may be exercised in the case of non-gazetted Government servants by heads of departments and also by all Collectors of districts, Superintending Engineers and District and Session Judges.

7. When the pay of an individual Government servant is met partly by the Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in a footnote.

8. The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be down unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

Comptroller and Auditor General's Ruling

(a) Under Article 370, Civil Service Regulations, service in a temporary post counts for pension if the post eventually becomes permanent and under Article 371, Civil Service Regulations, a Government servant without a substantive appointment officiating in a post which is vacant or the permanent incumbent of which does not draw any part of the pay or count service may, if he is confirmed without interruption in his service, count his officiating service. As the Annual Establishment Returns are intended primarily for verification of service for pension, the names of all temporary and officiating Government servants to whom the two Articles mentioned above apply should be included in the return in order that their service for pension may be verified.

(b) The Annual Establishment Return is also utilized for purposes of audit of pay bills of establishments on time-scales of pay, and to achieve this end it is necessary that it should include the names of men holding temporary Posts or officiating in permanent

posts on the 1st March of the year to which the return relates, in order that the dates of actual of their increments may be checked by the audit office.

Local Ruling

In the case of a Government servant with substantive post in a permanent establishment who is appointed to officiate in another permanent post, the additional pay counts for pension only when the later appointment is substantively vacant, or is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service and the officiating incumbent is allowed to draw the full officiating pay or salary admissible under the rules.

9. If a Government servant on the establishment has attained the age of compulsory retirement, the number and date of the orders of the competent authority permitting his retention in service should be quoted in a note at the foot of the return. The period for which extention has been authorised or for which leave beyond the age of compulsory retirement has been granted should also be mentioned. If no orders for his retention have been received the number and date of the application for sanction to his retention should be noted.

10. A statement in Form 5 should be appended to the return, showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year the name of each office and posts in which he was employed during the year should be mentioned with dates in Column 2 of the statement.

Local Ruling

When the new names given in Form 5 includes those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished. In the case of any who have been under suspension during the previous year a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st March should be shown in the return of the office from which he has been transferred with a note that he is in transit.

11. As the return will be the Chief authority by which pension claims will be tested later, both the statements (Form 4 and 5) should after completion be checked carefully with the service books and certificate of this check should be endorsed on each.

Local Ruling

A certificate of this comparison should be endorsed on the return thus “Compared with service books and found to agree. A further certificate to the following effect should also be furnished”. The service book of every Government servant in respect of whom a service book is required to be maintained has been verified and the fact of such verification recorded in the service book.

12. In the case of establishment borne on a State amalgamated cadre separate returns should be f1mished to the Controlling Officer who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows :—

"Certified by Heads of Offices to have verified with service books".

Local Ruling

The annual establishment return showing details of all establishment borne on a State or amalgamated cadre should be furnished by the 15th March to the Controlling Officer who should consolidate them into one statement and forward it to the Accountant- General, by the 15th April in each year. The above establishments should be excluded from the return due for submission to the Accountant-General direct by the various officers under the Government.

13. The return should be transmitted to the Accountant-General as early as possible after 1st March, and, in any case, not latter than 15th April.

Note :—In the case of establishments on time-scale of pay, the Accountant-general may require the submission of the return in duplicate.

Local Ruling

The dates for the submission of the return referred to in this direction have been modified to those mentioned in Article 71 to suit local requirements.

A duplicate return in Form 4-A should be sent to the Accountant-General in respect of establishments on time-scale rates of pay.

14. These directions apply equally in respect of Local Fund establishments, the claims to pension for which are submitted to the Accountant-General for verification of service and report.

Miscellaneous Local Ruling

1. The annual returns for Medical Subordinates lent to local for municipal bodies in each district should be prepared by the Director of Medical Services who will forward them to the office of the Accountant-General with certificates referred to in Direction 11.

2. Each District Educational Officer and Inspectress of Schools will submit, under his or her counter-signature, a return for each Government school in his or her division.

3. Serial number must be given (in the column provided for the purpose) against each appointment in the detailed statement of establishment and the number so given should be entered along with name of the individual concerned in the statement of the names, deputation, etc.

4. In the duplicate copy of the annual returns in the prescribed form, the remarks, "un-passed not exempted" and "un-passed exempted" should be made against the names of clerks who have not qualified themselves under the Public Service Notifi-

cation. A note of the number and date of the order exempting them from the Examination rules in cases where they have been so exempted should also be made.

5. In cases in which orders have been passed that certain (unpassed but exempted) clerks, should not be promoted beyond certain specified rates of pay or scale of pay in which each is placed a note to that effect should be made, the number and date of such orders being quoted.

6. The names of all persons holding temporary posts or officiating in permanent posts on 1st March of each year should also be shown in the March returns below the names of all permanent incumbents. See Direction 8 above. The procedure detailed in instructions Nos. 4 and 5 above should be followed in each case.

7. To facilitate the preparation of the returns showing communal representation in public services by heads of offices and departments under the control of the Government, the community to which each incumbent belongs should be indicated by an abbreviation in brackets after his names in the detailed statement of permanent establishments (Form 4). The abbreviations are—

B. Brahmins	E. Non-Asiatics or Anglo Indians.
N. Non—Brahmin Hindus	C. Indian Christians.
SC. Scheduled Castes	O. Others.
M. Muhammadans.	

8. The following subsidiary instructions are given in order that the returns may be submitted without mistakes—

(1) Pay should be shown against the names of permanent incumbents and not against those of acting men.

(2) In the column ‘pay of post’ the scale of pay should be shown thus 35-35- 1 1/2-50- -60; 60-4-80; 80-4-120. The pay of Government servants on fixed scale of pay should also be shown in this column. If a Government servant elects to remain under the old scale of pay (vide Fundamental Rule 23) the fact of such election should be noted against the name of the incumbent in red ink.

(3) Slips of papers should not be attached at the foot of the returns, but if space is found insufficient, applications should at once be made to the Director of Government Press for a sufficient number of additional sheets for insertion in book form. In case where more than one sheet is required to be used, care should be taken to have the sheets stitched in book form before the entries are made therein.

(4) No entries should be made in the blank space in the middle of Forms 4 and 5, as the space is intended for stitching when the returns are bound in the office of the Accountant-General.

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APPENDIX 7

[See Chapter VI, Article 93]

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

Sl.No.	***Description of the Expenditure***	***Special rules, restrictions etc.,***
(1)	(2)	(3)
1.	**Agriculture—** Experimental cultivation.	Officers of the Agriculture Department may incur or sanction expenditure on experimental cultivation to the extent indicated below :
	Authority	Extent of delegation.
(a)	Director of Agriculture.	(i) Purchase of dead-stock including machinery and tools for use at the Research Stations, including the Central Farm. Rs. 500/- both for articles manufactured in India and not manufactured in India. Rs. 1,000/- for articles manufactured in India and Rs. 500/- for articles not manufactured in India. (ii) *Hire of agricultural machinery* :—The Maximum limit is Rs. 50/- a month. (iii) *Purchase of land* :—No land should be bought without the Government's special sanction (See Item 32). (iiiA) Award of compensation to ryots or loss of produce occasioned by trial plots in their lands for testing the performance of new strains of seeds. The maximum limit is Rs. 100/- in each case. (iv) *Free supply of seeds and chemicals* :—The free supply should be restricted to bona fide poor ryots in the State and the cost should not exceed Rs. 35/- a year for each district and in respect of each of the articles namely seeds and chemicals. (iv-A) *Villager's Calender* —Expenditure in connection with the preparation of the Telugu Almanacs for the Calendar should be limited to Rs. 25/- each for a year.
(aa)	Jt. Director of Agriculture,	

(1)	(2)	(3)
		(v) All other charges :—Full powers.
Note (1) :—The Director of Agriculture may also sanction the sale of animals of any kinds, including poultry, Plgs, and sheep without limit. ***Note (2)*** :—The Director of Agriculture and Fisheries may incur an expenditure upto Rs. 1,000 (Rupees one thousand only) at a time, towards the purchase of dead-stock including machinery and tools for use in all offices and for all purposes in addition to experimental cultivation. [Memo.No. 69281/Ex-C/56-1, Fin., Dt. 10-10-1956].		
(b)	Deputy Director of Agriculture.	(i) *Free supply of seeds* :—The free supply should be restricted to bona fide poor ryots in the State and the cost should not exceed Rs. 35/- a year for each district in the division (ii) *Livestock* :—May buy (and sell) upto a limit of Rs. 500/- at a time. (iii) *Dead-stock and stores* :—May buy articles manufacture in India upto a limit of Rs. 250/- at a time and articles not manufactured in India upto a limit of Rs. 100/- at a time (See also Article 123).
(bb)	The Personal Assistant to the Director of Agriculture.	Free supply of priced publications to members of the public for information and publicity upto an annual limit of Rs. 25/-.
(bbb)	Gazetted Asst. to the Headquarters Deputy Director of Agriculture.	*Purchase of medicine, etc.,* :—Expenditure on the purchase of allopathic or indigeneous medicines or specifics upto a limit of Rs. 20/- at a time for the treatment of cases of poisonous bites of farm labourers at the Agricultural Research Stations.
(c)	Principal, Agricultural College, Bapatla.	(i) *Livestock* :—May buy (and sell) upto a limit of Rs. 1,000/- at a time. (ii) *Dead-stock and stores* :—May buy articles manufactured in India upto a limit of Rs. 500/- at a time and articles not manufactured in India upto a limit of Rs. 200/- at a time. (See also Article 123). (iii) *Working expenses* :—May incur expenditure without any limit on repairs and upkeep, maintenance of cultivation (including hire of bin-locks .with their drivers and cost of labour) and the purchase of seeds, plants, manures and chemicals. (iv) *Free supply of flowers, fruits and seeds* :—The free supply should be restricted to Govt. and

(1)	(2)	(3)
		aided institutions in the State for educational purposes, and the cost should not exceed Rs. 25/- a year.
(cc)	Agricultural Chemist.	May make free issues of samples of malt products to the value of Rs. 75/- a year.
(ccc)	Bio-Chemist, Kodur.	May make free issues of samples of fruit products to visitors and high personages to the value of Rs. 75/- a year.
(d)	***[Deleted]***	
(e)	Officers incharge of agricultural stations.	(i) *Live-stock* :—May buy (and sell) work animals, poultry, Plgs, sheep and other livestock to the extent necessary provided that the actual expenditure shall not exceed the amount allotted for the purpose in the budget, supplementary estimates, etc. [Memo.No. 21 03/Accts.167, Dt. 7-7-1967]. (ii) *Dead-stock* :—May buy articles upto a limit of Rs. 100/- at a time (See also Article 123). (iii) *Working Expenses* :—May sanction or incur expenditure (a) upto a limit of Rs. 25/- at a time on repairs to buildings, time on repairs to buildings. (b) upto a limit of Rs. 100/- at a time on repairs to field bunds for channels, clearing silt from wells, repairs to agricultural implements, or machinery and buying articles such as bamboos that do not last for more than a season or two; and (c) to the extent necessary, on the maintenance of cattle and the employment of casual labour for cultivation (including hire of bullocks with their drivers). See also Item in regard to menials employed on monthly wages.
(f)	Officers in charge of agricultural stations and other heads of offices not below the rank of a District Agricultural Officers.	May incur expenditure to the extent necessary on buying seeds, plants, manures and chemicals, provided that the approval of the Director of Agriculture is obtained before buying any seeds or plants outside the State with a view to introducing them into the State for the first

(1)	(2)	(3)
		time, and before incurring any expenditure on a cropping scheme at an experimental station.
(g)	Heads of offices in full or semi-independent charge of circle.	(i) *Seeds, plants, manures and chemicals for sale or tyots* :—May incur expenditure to the extent necessary provided that the approval of the Director of Agriculture is obtained before buying any seeds, etc., for introduction in their jurisdiction for the first time. (ii) *Hire of cattle* :—May hire cattle for ploughing demonstrations upto a limit of Rs. 10/- at a time.
(gg)	District Agriculture Officers.	*Free supply of seeds and chemicals* :—The free supply should be restricted to bona fide poor ryots and the cost should not exceed Rs. 15/- a year for seeds and Rs. 5/- a year for chemicals.
(h)	[Deleted]	
(i)	Farm Managers.	(i) May buy dead-stock upto a limit of Rs. 10/at a time. (ii) May incur expenditure on repairs and upkeep upto a limit of Rs. 51- at a time. (iii) May incur expenditure upto a limit of Rs. 10/- at a time on each of the following objects— (a) Maintenance of cattle, (b) Coolie labour, (c) Miscellaneous cultivation expenses, and (d) Purchase of seeds, plants, manures and chemicals.
(j)	District Agriculture Officers and Heads of Offices of the same rank in Agriculture Dept.	*Dead Stock* :—Rs, 200/- at a time under all Heads of account in addition to experimental cultivation. [Memo.No. 21 03/Accounts/61, Dt. 7-7-1961]
(k)	Director of Animal Husbandry.	All the expenses such as purchase of Agricultural implements, free supply of placed publications of the Animal Husbandry Dept., Purchase of Medicines for farm labour for the treatment of cases of poisonous bites, hire, of cattle with their drivers for ploughing, approval of cropping Scheme, Has vesting operations, Maintenance of Cattle, Coolie, Labour, purchase of seeds, purchase of plants,

(1)	(2)	(3)
		manures and chemicals etc., repairs to buildings, repairs to field bunds, channels, cleaning of silt from wells, repairs to Agricultural implements and machinery and buying articles such as bamboos which do not last for more than a season or two— full powers. Expenses towards Agricultural machinery hired from any Govt. Dept. upto a limit of Rs. 5,000/- a month for any one institution under his control.
(l)	Dy. Directors and all other Officers of similar rank of Animal Husbandry.	Agriculture implements, hire of Cattle for ploughing, approval of cropping schemes, maintenance of cattle, coolie, labour, purchase of seeds, plants, manures and Chemicals upto a limit of Rs.300/-.
(m)	Sheep and Goat Devlp. Officer, Spl. Officer, Dairy-cum-Live-Stock Farm, Feed and fodder Devlp. Officer, All Regl, Asst. Directors, Poultry of Devlp, Officers of the similar rank of Animal Husbandry.	As in the case of(l) above upto a limit of Rs.1000/ subject to the availability of budget provision.
(n)	District Veterinary officers—All Supdts., of Live-Stock Farms, — Dairy Farms, Poultry Research Stations, Cattle-cum-Dairy Farms, Sheep and Goat breeding Farms, and all other Officers of similar rank incharge of institution of the above kinds of Animal Husbandry.	As in the case of (1) above upto a limit of Rs. 500/- subject to the availability of budget provision. [Memo.No. 32786/5 85IAccts./69-4, Dt. 28-1-1971]
	Sericulture —Experimental Mulberry cultivation.	
	Asst. Sericultural Expert, Hindupur.	(i) *Dead-stock* :—May buy articles upto a limit of Rs. 25/- at a time.
	Asst. Sericultural Expert Manair.	(ii) *Working expenses* :—May incur expenditure— (a) upto a limit of Rs. 25/- at a time on repairs to buildings,

(1)	(2)	(3)
		(b) upto a limit of Rs. 50/- at a time on repairs to bunds of fields, digging of trenches, etc., clearing of silt from wells, repairs to agricultural implements and buying articles, such as bamboos, etc., that do not last for more than a season or two, (c) to the extent of Rs. 25/- on the maintenance of cattle and casual labour, including hire of bulls with their drivers as also in regard to employment of menials on monthly wages referred to in Item 37, and (d) to the extent necessary on buying mulberry cuttings, seeds, plants, manures and chemicals required for mulberry plantations provided approval of (i) the Sericultural expert is obtained before purchase is made within the State and (ii) the Director of Industries and Commerce before purchasing outside the State with a view to introducing them into the State for the first time.
2.	**Allowance to a juror or an assesor.**	For payment to a Govt. servant, see the A.P. Travelling Allowance Rules, and for payment to others, see the Criminal Rules of Practice. A payment made by a Court should be supported by a certificate attached to the contingent bill that it is in accordance with the scales and conditions prescribed in the Criminal Rules of Practice.
3.	Apparatus, instrument, machinery and the like. *Department —Agriculture.*	The following limits and conditions apply to the purchase of apparatus, instruments, machinery and the like in the departments mentioned [See also Articles 123 and 125]. *Limits and conditions.* The Director of Agriculture may incur expenditure upto the maximum budget provision available on the purchase of spare parts for tractors, ploughs, etc., subject to the restriction that the maximum expenditure in respect of a single spare part required for renewal or for repair does not exceed Rs.3,000/-. The Jt. Director of Agriculture may incur an expenditure upto the maximum budget provision avail-

(1)	(2)	(3)
		able for the purchase of spares of oil engines subject to the restriction that the total value of such spares intended at a time should not exceed Rs.1,000/-. The Principal and the Heads of Scientific Sections of the Agricultural College, Bapatla, and Crop Specialists for the Agricultural Dept. may incur expenditure upto the maximum budget appropriation available for the purpose. [Memo. No. 9520/ Exp./55-2, Fm., Dt. 24-2-1955]
	Education —Medical	The rules and limits governing the expenditure on furniture (Item 21) apply to this item.
	Exception.	The Director of Medical Services may incur expenditure upto a maximum limit of Rs. 6,000 for the purchase of apparatus, instruments, machinery, medicines, dressing and the like required for Govt. medical institutions. The Special Officer, Indian Medicine Dept. may incur expenditure upto a maximum limit of Rs. 2,000/- at a time towards the purchase of apparatus of instruments etc., required for all the Govt. institutions of Indian Medicine Dept.
Note :—The delegation of the above power is subject to the conditions that the annual requirements of apparatus, instruments must be properly estimated and supplies obtained through the stores purchase and Industrial Marketing Department and direct purchases must be resorted to in emergencies and for special reasons in such cases the procedure outlined in the Rule 125 of A.P.F.C. Vol. 1 must be followed. [Memo.No. 29157/149.A/Accts./67-2, Dt. 17-11-1967].		
	Industries & Commerce.	The Asst. Sericultural Expert Hindupur, and the Asst. Sericultural Expert Manair may incur expenditure upto a maximum limit of Rs. 100 for the purchase of similar articles manufactured in India at any one time in connection with the working of Silk farms and En farms. The Director of Industries and Commerce may incur expenditure on the purchase of articles for use in polytechnics, commercial concerns and other Deptl. Institutions. Upto a maximum limit of Rs. 1,000/- in a year for each concern. [Memo.No. 1 5542/Accts./62-l, Dt. 17-4-62 & Memo.No. 3659-FXP-C/56-2, Fin. Dt. 12-7-1956]. The Director of Central Stores Purchase Dept. is authorised to purchase testing apparatus required in his department for testing of samples etc., and incur

(1)	(2)	(3)
		an expenditure upto Rs. 2,000/- (Rs. two thousands only) per annum subject to availability of funds. [Memo.No. 52937C/Accts./63- 1, Dt. 6-8-1963].
	Transport.	The Transport Commissioner may incur expenditure on the following items subject to the limits as indicated against them.
	Nature of expenditure	*Annual limit*
	(i) Purchase of two sets of wheel weighers	Rs. 13,000/-
	(ii) Supply of drivers' and conductors' badges to the District Superintendents of Police.	Rs. 5,000/-
	(iii) Supply of traffic signs to the Secretaries of the Regional Transport Authorities.	Rs. 10,000/-
	(iv) Half-yearly overhaul and maintenance of wheel weigher and weigh bridges.	Rs. 5,200/-
	(v) Purchase of brake-testing meters.	Rs. 5 00/-
	Police.	The Police Radio Officer may incur expenditure upto Rs. 100/- at any one time on the purchase of tools and parts, and on maintenance and repairs in connection with Radio Stations in the Police Radio network. [Memo. No. 54038/EXP-C/55-l, Fin., Dt.10-10-1955].
	Anti-Corruption Bureau.	Subject to availability of Funds in the Budget, the Director, Anti-Corruption Bureau may incur expenditure upto Rs. 200/- at a time towards the purchase of tubes and other material required for the ultra violet lamps used in the Anti-Corruption Bureau. [Memo.No. 24688/841 /Accts./62- 1, Dt. 30-5-1964].
	Public Works Electricity and Forests. Animal Husbandry	See Appendix 12 and the Departmental Codes.
	(a) Director of Animal Husbandrry.	Upto a limit of Rs. 10,000/- on each occasion for the purchase of any articles or number of articles of any kind.
	(b) Deputy Directors, and all other Officers of similar rank.	Beyond Rs. 2,000/- upto a limit of Rs. 5,000/- on each occasion, subject to the availability of Budget provision.
	(c) Sheep and Goat Devlp. Officer, Spl. Officer, Dairy-cum-Livestock	Beyond Rs. 500/- upto a limit of Rs. 2,000/- on each occasion subject to the availability of Budget provision.

(1)	(2)	(3)
	Feed and Fodder Devlp.Officer, Poultry Devlp.Officer, All Regl. Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, All Supdts. of Live-stock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms & all other Officers of similar rank incharge of institutions of the above kind.	Upto a limit of Rs. 500/- on each occasion subject to availability of Budget provision. [Memo. No. 32756/585/Accts./69-7, Dt. 9-1-1974]
	State Broadcasting	(a) *Workshop Machinery, tools and plant, laboratory instruments and equipment* :—The Radio Engineer should submit separate estimate which should be prepared in detail for his office and for the offices of the Asst. Radio Engineers of Circles (i) for new additional items; and (ii) for repairs and replacements to the existing equipment. Estimates for repairs, etc., will be sanctioned by the Chief Engineer, Public Works Dept., without limit after satisfying himself of the necessity therefor. Estimates for new additional items will be sanctioned by the Chief Engineer upto a limit of Rs. 3,000/- per annum. Estimates in excess of this limit should be submitted for the prior sanction of the Govt. Purchases should not be made in anticipation of such sanction. (b) Radio receivers and batteries — Purchases under those heads will be sanctioned by the Chief Engineer against budget provision, as and when necessary, or when new schemes are sanctioned. (c) Spare component and other materials for maintenance of radio sets, such as valves, condensers, resistances, transformers, etc.—The Radio Engineer may purchase on his own responsibility articles to the extent sufficient to keep his stock under each of the sub-heads men-

(1)	(2)	(3)
		tioned below within the maximum money limit indicated against each.
	(i) Valves	Rs. 15,000/-
	(ii) Condensers	2,000/-
	(iii) Resistences	l,500/-
	(iv) Transformers including XF and RF	2,000/-
	(v) Loud-speakers PM and energized	5,000/-
	(vi) Vibrator units	2,000/-
	(vii) Miscellaneous, such as copper wires for rewinding transformers, aerial wire, etc.	5,000/-
		32,000/-
	A.P. Fire Service.	Prior sanction of the Chief Engineer should be obtained for making purchases in excess of the limits under each of the above sub-heads and when it is proposed to exceed the total limit of Rs. 32,500/- the prior sanction of the Govt. should be obtained. The Addl. Director of Fire Services may, subject to the same conditions as those prescribed under item 23, sanction the purchase of spare parts for existing appliances, etc., and of equipment and make alterations to existing appliances upto the maximum limit indicated below.
I.	***Purchase of :-***	
	(i) Spare parts required for existing Fire Services and for carrying out repairs to appliances and fire floats or launches.	Rs. 2,000/- at any time.
	(ii) Alterations to existing Fire Services Appliances	Rs. 100/- at any time.
	(iii) Additional equipment.	Rs. 1,000/- at any one time.
II.	***Alteration to existing Fire Service appliances.***	Rs. 500/- at any one time.
	Public Health	The Director of Public Health may incur expenditure upto a maximum limit of Rs. 500/- at any one time for the Public Health Dept.

(1)	(2)	(3)
	Co-operation	The Registrar of Co-op. Societies may incur an annual expenditure of Rs. 50/- for preparing photographs, chart placards, etc., on improved method of milking, etc., and for purchasing appliances and materials for demonstration to Co-op. Milk Supply Societies.
	Bureau of Economics and Statistics.	The Director of Bureau of Economics may sanction the expenditure upto Rs. 500/- on each occasion for the purchase of any article or number of articles of any kind at any time prove the articles purchased are not usually supplied for the Central Stores Purchase Dept. He should invariably consult the Director, Central Stores Purchase Dept. before resorting to Local Purchase by calling for tender wherever necessary.
	Education/Medical	The Director of the ungraded Dept. of History of Medicine, Osmania Medical College may incur expenditure upto a maxi. of Rs. 500/- to purchase direct equipment for his department. [Memo.No. 473-4/Accts./60- 1, Dt. 2-6-1960]
4.	**Batta, Travelling allowances, etc., payable to witnesses, prisoners, students, etc.**	
	(a) Certified Schools Inmates.	For the payment of batta and travelling allowance and badge mark and work money, see the rules issued under the Madras Children Act, 1920 (Madras Act IV of 1920].
	(b) Criminal Lunatics.	See the Andhra Pradesh Mental Hospital Code.
	(c) Ex-criminal Tribes Settlers.	The Commissioner of Labour may sanction the payment of the actual travelling expenses incurred in sending a sick or injured settler to the hospital for maximum limit Rs. 10/- in treatment, subject to each case.
	(d) Persons taken into custody under the Abkari Act, 1886 (Madras Act I of 1886) and acquitted or released.	See the A.P. Excise Manual, Volume I.
	(e) Prisoners acquitted or discharged.	See the Criminal Rules of Practice. A certificate should be attached to the bill on which the

(1)	(2)	(3)
		expenditure is recouped that the amount claimed is in accordance with the scales prescribed in the rules, which should be quoted.
	(f) Prisoners during confinement and on release.	For payment of batta, travelling allowance and gratuity, see the A.P. Prison and Reformatory Manual.
	(g) Prisoners under trial who are in the custody of the police both in the city and Muffassal.	Batta should be paid at the rate of Re. 1/- per day per prisoner irrespective of the social status of the prisoner. [Memo.No. 11697-A/ Accts/6l-l, Dt. 4-3-1961].
	(h) Ryot engaged for conversing with Asst. Collectors at a language examination.	The Chairman, A.P. Public Service Commn., may sanction the payment of batta at one and a half rupees a day and actual conveyance charges to each ryot.
	(i) Students	When students are taken out on an excursion class, expenditure on conveyance, etc., may be incurred as shown below :
	(1) B.Sc. and Health Officers, class in the Medical Colleges, Visakhapatnam and Guntur	The Principal of the College may pay to each student a single third-class fare between places connected by railway, bus fare where buses ply and actual conveyance charges in other cases irrespective of the distance provided the total expenditure does not exceed Rs. 200/- in each year.
	(2) Agricultural College, Bapatla.	The Principal may incur expenditure as in Item (1) subject to an annual maximum limit of Rs. 6,000/-
	(2A) Fisheries Schools.	The Director of Fisheries may incur expenditure not exceeding Rs. 300/- a year in connection with visits for the pupils to fish-curing yards practical demonstrations of fish-curing methods. [Govt.Memo.No.56179/1799/Accts.182-2, Dt. 19-9-62].
	(3) Social Welfare Dept., Schools in Hyd. city	The Director of Social Welfare may incur expenditure not exceeding Rs. 50/- for each trip and Rs. 200/- for the whole year.
	(4) Settlement Schools.	The Deputy Inspector General [C.I.D. & Railways] may incur expenditure not exceeding Rs. 50/- per annum, in each school excursions of students in the schools in the settlements at Siddhapuram, Sitanagaram and Stuartpuram.
	(5) Govt. Training College, Rajahmundry.	The Principal of the College may incur expenditure not exceeding P.s. 500/- per annum for excursion of the B.Ed. class to the Basic Training Centres.

(1)	(2)	(3)
	(j) Witnesses	(i) For payment in cases under the Madras Abkari Act, 1886 (Madras Act I of 1886) see the Andhra Pradesh Excise Manual, Volume-I. (ii) In case under the Workmen's Compensation Act, 1923 (India Act VIII of 1923), the Commissioner of Labour may pay batta to witnesses summoned by him on the scale laid down in Rules 50(2), (3) and (4) of Chapter II of Part I of the Civil Rules of Practice.
	(k) Animal Husbandry Department.	Principal or Head of the Education institution o (Animal Husbandry Depts.,) may incur expenditure as in item (i) on conveyance etc., when students are taken out on excursion, tours or for attending practicals limit indicated below (i) If the rank of Regal. Asst. Director Rs. 3,000/-. (ii) If the rank of District Veterinary Officer Rs. 1,500. The Director of Animal Husbandry may sanction additional expenditure to the extent necessary when students are taken out for excursion of practical demonstration classes in case of the over all expenditure does not exceed Rs. 7,500 per annum.
	(1) Civil Supplies Dept.,	
	(i) Payment of Batta charges to the persons summoned to give evidence in cases under Section 6-A of the Essential Commodities Act, 1955.	The Joint Collector (Civil Supplies) is empowered to sanction not exceeding Rs. 1,000/- in a year for payment of Batta charges to the persons summoned to give evidence in cases under Section 6-A of the Essential Commodities Act, 1955.
	(ii) Payment of Batta charges to drivers, cleaners and other personnel engaged for bringing the seized stocks to the destination.	The Joint Collector (Civil Supplies) is empowered to sanction not exceeding Rs. 1,000/- in a year for payment of Batta charges to Drivers, Cleaners and other personnel engaged for bringing the seized stocks to the destination.

(1)	(2)	(3)
5.	**Bicycles :**	
	(1) Initial or additional supply:	The Inspector General of Police may sanction the supply of bicycles, for the use of Sub-Inspectors of Police, sergeants, head constable and constables. The Additional Director of Fire Services, may, sanction the supply of bicycles for the use of firemen and messengers attached to the fire stations. All Heads of Departments can sanction within the Budget provision the initial purchase of new cycles upto a limit of 3 according to the needs of each Office. The Director, Bureau of Economics and Statistics may sanction the initial purchase of bicycles both for the head quarters office and District offices according to the necessity and subject to the availability of funds in the Department budget.
	(2) Repairs	The head of an office may have a bicycle supplied to his office repaired locally or at nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in his opinion it would be more economical to purchase a new bicycle, he should condemn the machine with the sanction of the authority competent to order that it be replaced under Rule (3) below.
	(3) Renewals	The Head of Department, a Collector, a District Judge or a District Magistrate (Judicial) may sanction the purchase of a new bicycle in the place of one condemned by him or with his sanction under Rule (2) above.
	(4) Purchase of Accessories and spare parts including tyres and tubes.	Director of Animal Husbandry and all Deputy Directors, and other officers of similar rank, no restriction. Sheep and Goat Development Officer, Dairy-cum-Livestock Farms, Feed and Fodder Development Officer, All Regional Asst. Directors and other Officers of similar rank, upto an annual limit of Rs. 50/- for each bicycle. District Veterinary Officers, all Superintendents of Live Stock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry research stations, Poultry Farms, Sheep and Goat Breeding Farms and all other Officers of similar rank incharge of institutions of the above kind upto an annual limit of Rs. 30/- for each bicycle.

(1)	(2)	(3)
	Note 1 :—A Divnl. Inspector of Schools may sanction the purchase of new bicycle, in the place of one condemned as unserviceable, for use in the office of the District Educational Officer. ***Note 2*** —The Chief Operation Engineer and Chief Construction Engineer, Electricity Department, may sanction the purchase of new bicycle, in the place of one condemned as unserviceable, for use in the Operation and Power Department Branches, respectively. ***Note 3*** —The Joint Director of Agriculture and Personal Assistant to Director of Agriculture may exercise the powers of the Head of the Department in respect of the purchase of a new cycle in replacement of the one condemned as unserviceable.	
6.	**Boats (including Motor Boat, Fire Floats and Launches) :-**	
	(1) Construction or purchase requires the sanction of the Government.	
	(2) Repairs may be sanctioned by— (i) the Dist. Supdt. of Police upto Rs. 200/- on each occasion. (ii) the Collector or the Deputy Inspector-General of Police, upto an annual limit of 5 percent of the book value of the boat. (iii) the Board of Revenue or the Inspector-General of Police, when the cost in any one year exceeds 5 percent of the book value of the boat. (iv) (a) The Gazetted Officers of Fisheries Dept. upto a limit of Rs. 100/- on each occasion. (b) The Director of Fisheries upto an annual limit of 5 percent of the book value in the case of motor launches costing Rs. 3,000/- and more and to the extent necessary in the case of other boats not driven by power.	

(1)	(2)	(3)
	(c) The Deputy Director of Fisheries upto a limit of Rs. 150/- on each occasion. (v) The Director of Fire Service, in the case of fire floats, upto Rs. 500/- at a time. (vi) The Chief Engineer for Electricity. (vii) (a) The District Forest Officers upto Rs. 100/- on each occasion. (b) The Conservator of Forests upto an annual limit of 5 per cent of the book value of the boat. (c) The Chief Conservator of Forests, when the cost in anyone year exceeds 5 percent of the rook value of the boat.	
A. OFFICIAL PRICED PUBLICATIONS		
7.	Books, Maps and Periodicals	I. The rules in accordance with which Government servants should obtain, when necessary, priced publications of the Govt. or of the Central Govt. or any other State Govt. are contained in the A.P. Printing Manual. The same manual contains also the rules regarding the supply of priced publications of the Govt. to other Govts. local bodies, etc. The Registrar of the High Court, Hyd., may obtain copies of the rules and orders of other High Courts free of cost in exchange for the rules and orders of the Andhra Pradesh High Court. The Director of Animal Husbandry and the Dy. Directors and all other Officers of the similar rank, may purchase official priced publications on payment in cash on emergent cases only.

(1)	(2)	(3)
		Any Head of a Dept. may obtain, if really necessary, copies of the Administration Reports and the like issued by the corresponding departments of other State Govts. on an exchange basis or, in the department of the other Govt. does not agree to exchange, on payment. II. Official books and periodicals published in the United Kingdom should be obtained, when necessary, through the High Commissioner for India. The requisition should show the head of account to which the cost should be debited. The Government will obtain from the High Commissioner for India any Parliament papers of the United Kingdom that they require. III. The powers delegated to subordinate authorities to buy priced books and periodicals of Govt. other than the Govt. of A.P. are the same as those delegated to them to buy non-Government publications and are subject to the same conditions-See Section (B) below.
Note :—For the purpose of this rule, all recurring publications should be treated as periodicals.		
B. NON-GOVERNMENT PUBLICATIONS		
(1)	**Books**	I. The Heads of Dept. or other authority competent to sanction the purchase of a book under Rule VIII below should, before according sanction in any case satisfy itself that the book is necessary for the discharge of official duties. This condition does not however, apply to purchase of books by the Director of Public Instruction, the High Court Library, the Secretariat Library, or the Library of the Legislature, or any books recommended by Govt. to be purchased and issued in Govt. offices. II. No authority may, except with the previous approval of the Government in each case, by any commentary or annotation on an Act of Legislature published without official authority or any law report other than those published with due authority under the Indian Law Reports Act, 1875 (India Act XVIII of 1875). This condition does not however, apply to purchases

(1)	(2)	(3)
		of copies of books for the High Court Library, and by judicial officers, (which term does not include magisterial officers) and the Secretary, Law Department for libraries of law books. III. No authority may, except with the previous approval of the Government, sanction the supply of any Private publication to a whole class of Government servants. The Chief Engineer (General and Buildings), Public Works Department, may, however, sanction the purchase of the British Engineering Standard Association's Specifications for the use of all those of his subordinates who need them. IV. No authority subordinate to the head of a Department may sanction the purchase of any specially expensive work such as Murray New Oxford English Dictionary. V. Books published in India should be bought in India. Books published Out of India should, except in cases of great emergency, be obtained through the authorised Government agent for the supply of books in accordance with the terms of the Government's agreement with him, as notified by the Govt. and kept on record by office for reference. The following authorities. may, however, make their own arrangements. for buying books published Out of India (1) Board of Revenue (in regard to books required for the Survey Department). (2) Director, Central Record Office (in regard to secondhand copies of books required by him). (3) Director of Public Instruction. (4) Principal of a College. (5) Director of Medical Services. Other authorities may also make their own arrangement, for buying books of the following classes published out 0f India : (a) Books published elsewhere than in the United Kingdom.

(1)	(2)	(3)
		(b) Second-hand books. (c) Books required urgently and available with any firm in India provided that the authorized Govt. agent for the supply of books has been asked whether he can supply the books required within a specified time and is not able to undertake to do so. W. To prevent delay and mistake in the supply of books the indenting authority should prepare every indent correctly in the form prescribed for the purpose in the Andhra Pradesh Stationery Manual and furnish accurately in the indent all the details required for completing the form. WI. Payment for books received from abroad should be made through the Accountant-General, within a month of the receipt of the invoice, of the market rate of exchange prevailing on the date of payment.
Note :—As Head of the department the "Additional Director of Fire Services may exercise the powers of the Head of the Department in respect of Fire Service Department".		
		VIII. Delegation of powers: Subject to the general rules contained in Article 93 and the preceding rules, and to any special restriction, limit or remarks mentioned against any particular entry below the following authorities are empowered to sanction the purchase of books and maps required for the use of their own offices and offices subordinate to them :-

	Authority	***Special Restriction, Limit or Remarks***
(1)	***(2)***	***(3)***
1.	A Head of a Department mentioned in Appendix-1.	Nil
(A)	Deputy Inspectors-General of Police, Commissioner of Police, Hyderabad	Upto Rs.50/- at a time.
(B)	Superintendents of Police.	Upto Rs.25/- at a time. [Memo.No.16172/Accts/73-3, Dt.7-1-1974].
2.	A Conservator of Forests.	Nil

(1)	*(2)*	*(3)*
3.	Secretary, Central Tariff Board.	Annual limit Rs.100/-
3-A.	Deputy Transport Commissioners.	Annual limit of Rs.100 subject to the condition that Deputy Transport Commissioners should obtain prior approval of the Transport Commissioner. (Memo.No.64509/Accts/1131/66-2, Dt.27-1-1967).
4.	Chief Electrical Inspector to Government.	Annual limit Rs.50/-
4-A.	Superintending Engineers, Communications.	May buy books and publications for the use of their offices upto an annual limit of Rs.50/-
5.	Chief Operation Engineers and Chief Construction Engineers in the Electricity Dept.	Nil
6.	Dy.Secretary (Estt.) General Administration Department.	May purchase books for the use of the Secretariat Library.
7.	Director, Central Record Office.	Nil
8.	Agents to the Government, Visakhapatnam and East Godavari.	Annual limit Rs.250/- for each Agent.
9.	A Collector.	May purchase Chamber's Mathematical tables for the use of Tahsildars.
10.	Collectors of districts in which a Social Welfare Department staff is working.	Each of these Collectors may exercise the same powers as the Commissioner of Labour (see entry 49 below) in regard to Labour Department Schools in his district.
11.	A District Magistrate.	Nil
12.	Deputy Commissioner of Commercial Taxes.	May purchase books like Act, Codes, sets of Rules, Law Reports, etc., upto the budget allotment for each district.
13.	Administrator-General and Official Trustee.	Nil
14.	Chief City Magistrate.	Nil
15.	Judge, City Civil Court.	Nil
16.	A Dist. and Sessions Judge	Nil
17.	Chief Judge, Court of small Causes.	Nil

(1)	*(2)*	*(3)*
18.	A District Supdts. Of Police and Commandants of the Special Armed Police units.	May buy copies of the Local Fund Schedule of Rates with data books.
19.	Principal, Police Training School, Anantapur.	Nil
20.	Superintending Engineers of Operation Systems.	May buy books, periodicals and Maps upto an annual limit of Rs.50/-.
21.	Executive Engineer, Civil and Hydraulic Division in the Electricity Department.	Annual limit of Rs.50/- for books and Rs.50/- for maps.
22.	Superintending Engineer, (Technical), Electricity Dept.,	Annual limit of Rs.100/- for books and Rs.100/- for maps.
23.	A Principal of a Govt.College.	Nil
24.	A Divisional Inspector of Schools.	May buy books (including prize books) for an office or institution within his jurisdiction, provided that the total cost of books bought at one time does not exceed Rs.500/-.
25.	A District Educational Officer.	May buy books (including prize books) for an office or institution within his or her jurisdiction, provided that the total cost of books bought at one time does not exceed Rs.250/-.
26.	An Inspectress of Schools.	
27.	A Revenue Divisional Officer in the Scheduled Areas.	
27A.	Honorarium	The Director of Women and Child Welfare may sanction the payment of Honorarium to part-time teachers at Rs. 75/- p.m. for each teacher in the subjects prescribed for the Matriculation examination and for which no whole time teachers are appointed in the State Homes and Service Homes in the Department. The sanction will be subject to the limit of 3 teachers per Institution and also subject to the condition that the teachers are not from Government Institutions. (Memo. No. 46766/354/A&L/73-9, Dt. 5-8-1975).
28.	Medical Officers not below the rank of Civil Surgeons in charge of hospitals or colleges.	May buy with the previous approval of the Dir, of Medical Services works published in or out of India.

(1)	*(2)*	*(3)*
29.	Chemical Examiner.	May buy books on medicine and Chemistry.
30.	Sanitary Engineer.	Nil
31.	Deleted.	
32.	Dy. Director of Agriculture	May buy books and maps upto a total annual limit of Rs. 50/- for schools for juvenile and adult labourers.
33.	A Head of an office in the Agriculture Dept. above the rank of District Agriculture Officer.	May buy books on technical and agricultural matters. Annual limit Rs. 25/-.
34.	Principal, Agricultural College, Bapatla.	Nil
35.	(i) All the Dy. Directors of Animal Husbandry and all other Officers of similar rank.	Subject to the rules in the Financial Code upto a limit of Rs. 3 00/- for each institution or unit.
	(ii) Sheep and Goat Development Officer, Special Officers., Dairy Farms, Poultry Research cum-Live-stock Farms, Feed & Fodder Development Officer, all Regional Asst. Directors of similar rank.	As in the case of (i) above to a limit of Rs. 50/- for each institution or Unit.
	(iii) District Veterinary Officers, All Su1xlts., of Live-stock Farms, Dairy Farms, Cattle-cum-Dairy Station, Sheep and Goat Breeding Farms and all other Officers of similar rank in charge of Institutions of the above kind.	As in the case of (i) above to a limit of Rs. 25/- for each institution or Unit.
36.	An Officer of the Industries and Commerce Department in charge of pumping and boring operations.	Nil
37.	Principals of Polytechnics, Oil Technologist, General	Annual limit Rs. 100

(1)	*(2)*	*(3)*
	Manager, Andhra Paper Mills, Rajahmundry.	
38.	Director of Social Welfare.	May buy books (including prize books, periodicals and news papers) required for the use of teachers and libraries in Labour Dept. Schools upto an annual limit of Rs. 50/- for each school.
39.	Commissioner for Govt., Examinations.	May buy books for use at examinations.
40.	Superintending Engineer, Public Works Department.	Annual limit Rs. 100/-.
41.	Executive Engineer, Public Works Department.	Annual limit Rs. 50/-.
42.	Director of Printing and Stationery.	Nil.
43.	Director of Women's Welfare	Annual limit Rs. 100/-.
44.	Deleted.	[Memo.No. 87946/3184/Accts./65-2, Dt. 1 6-9-1966].
45.	Librarian, State Regional Library, Guntur.	May buy books and periodicals selected by the Committee appointed for the purpose upto the limit of budget provision. [Memo.No. 61 665/Accts./61-1, Dt. 27-9-1961]
46.	Deputy Secretary to Govt., Home Department.	May buy books and periodicals required for Home Dept. subject to the conditions that there is not deviation from the normal Rules laid down in Andhra Pradesh Financial Codes Vol. I and II. [Memo.No.86015/Accts/61-1, Dt.6-1-1962].
47.	Deputy Secretary to Govt., Industries Department.	May buy books, Maps and periodicals required for Industries Dept. subject to normal rules.
48.	Deputy Secretary to Govt., Education Department.	May buy books, periodicals and newspapers required for Education Department according to the normal rules in A.P,F.C., Vols. I and II. [Memo.No. 587451 /Accts./62-1, Dt. 24-8-1962].
49.	Deputy Director of Fisheries.	May buy books, maps and periodicals upto Rs. 50 at a time and not exceeding Rs. 500/- p.a. [Govt.Memo. No. 56170/1799/Accts/ 62-2, Dt. 19-9-62]
50.	Collectors.	May purchase non-Govt., publications for the use of his office or for any subordinate office or offices upto a limit of Rs. 100/- per year. [Memo.No. 5973/386/ Accts/63-4, Dt. 8-4-1963]

(1)	*(2)*	*(3)*
51.	Deputy Commissioner of Labour.	May sanction expenditure for the purchase of books, maps and periodicals not exceeding Rs. 300/- per annum for use of Welfare Centre subject to the conditions that in the names and type of periodicals should be approved by the Commissioner of Labour. [Memo.No. 2988/Accts/67-6, Dt. 1-3-1968]
52.		
53.		
54.	Director, Engineering Research Laboratories.	Nil [G.O.Ms.No.333, Fin. & Plg., Dt. 2-8-1976].
	(2) Periodicals and Newspapers	I. Except where otherwise indicated below, Rules I to VII in Section (1) above relating to books apply also mutatis mutandis to periodicals and newspapers. II. A head of a department should (except when he orders foreign periodicals and newspapers through the authorized Government agent for the purpose) send direct to the publishers his indents for the periodicals and newspapers required for himself and his subordinates, instructing the publishers to send the bills also directly to him. When he receives the bills, he should check them carefully with reference to his indents and also satisfy himself that the periodicals and newspapers have actually been received by the Govt. servants to whom the publishers were requested to send them.

Exception (1) :—With the previous approval of the Director of Medical Services, officers of the Medical Department in charge of hospitals or colleges may place an order with the publishers, direct, or through the Government for a periodical published in or out of India.

Exception (2) :—The authorities of the Education Department mentioned below may place orders and make payments in respect of the periodicals published in or out of India which are required for the offices or institutions under their control, subject to the condition that the periodicals so obtained have been previously approved by the Director of Public Instruction :—

(i) The Principals of all Arts and Professional Colleges including the Principal, Agricultural College, Bapatla.

(ii) The Divisional Inspectors of Schools.

(iii) The District Educational Officers (including those required by their subordinate officers).

(iv) The Inspectresses of Girls' Schools (including those required by their subordinate officers).

(1)	*(2)*	*(3)*

(v) The Inspector of Oriental Schools.

(vi) The Chief Inspector of Physical Education.

Exception (3) :—Asst. Inspector General of Police is empowered to exercise the above powers in Police department in accordance with the scales and conditions laid down by the Government from time to time. [Inserted as per G.O.Ms.No. 15, Fin. & Plg., Dt. 7-1-1976].

Note (1) :—Advance payment may be made for the supply of periodicals and newspapers published in India, without the prior approval of the Government.

Note (2) :—(i) The list of periodicals required for the College (Indian and foreign) should be drawn up and submitted to the Director of Agriculture early in February every year for approval.

(ii) The cost of the periodials should not exceed the budget appropriation.

(iii) indents will be placed by the Principal and advance subscription paid whenever necessary/only for periodicals approved by the Director of Agriculture.

(iv) Whenever the Principal has to add to or reduce any periodical from the existing number for periodicals he should obtain the previous approval of the Director of Agriculture.

Note (3) :—The Director of Public Instruction may make advance payments of subscriptions for the foreign periodicals and newspapers supplied to his office.

	III. Delegation of Powers :—Subject to general rules contained in Art. 93 and the preceding rules, and to any special restriction limit or remarks mentioned against any particular entry below, the following authorities are empowered to sanction the purchase of newspapers and periodicals required for the use of their own offices and offices subordinate to them:
1. Secretaries to Govt.	Nil.
1 A. Heads of Departments and Heads of Offices.	The Head of Department is authorised to subscribe one copy each of English daily upto a maximum of 3 daily news papers and one news paper of the Regional language. The Heads of offices are authorised to purchase two news papers one in English and one in local language of the District for their offices, [G.O.Ms.No. 22, Fin & Plg., Dt. 1-5-1989].
2. A Conservator of Forests.	May buy isolated copies of News papers subject to a limit of Rs. 5 on each occasion.
3. Chief Operation Engineer and Chief Construction Engineer in the Electricity Department.	Nil.

(1)	*(2)*	*(3)*
	4. Translator to Government.	May buy copies of newspapers published in an Indian language for the purpose of his reports. The Hindustani Translator may purchase copies of the Madras Mail also when required.
	5. All Collectors.	May buy from out of their office contingencies (a) one copy of each English daily newspapers, upto a maximum of three newspapers, and one newspaper in the main language of the district having the largest circulation in the lingual area. (b) isolated copies of newspapers subject to a maximum of Rs. 5/- on each occasion.
	6. Advocate-General.	May buy isolated copies of news papers subject to a limit of Rs. 5/- on each occasion.
	7. Chief City Magistrate.	do.
	8. Judge, City Civil Court.	do.
	9. A District and Sessions Judge.	do.
	10. Chief Judge Court of Small Causes.	do.
	11. A District Supdt. of Police.	do.
	12. Principal, Police Training School, Anantapur.	Nil.
	(a) Assistant Inspector General of Police,	May exercise the Powers in respect of the office of the Inspector-General of Police only.
	13. Superintending Engineer,	May buy isolated copies of newspapers subject to a Public Works Dept. limit of Rs. 5/- on each occasion.
	14. Director, Government Press.	do.
	15. Chief Electrical Inspector to Government.	May purchase periodicals and news papers for his own office.
	16. The personal Assistant to the Director of Agrl.	do.
	17. The Director, Central Record office.	May purchase periodicals of archival interest, when necessary, for the use of the Central Record office.
	18. -	

(1)	*(2)*	*(3)*
	19.Animal Husbandry, Dept. Deputy Directors, Sheep and Goat Development Officers, Special Officer, all Regnl. Directors, Dairy-cum-Live-Stock Farms, Feed and Fodder Development Officers, and other Officers of similar rank.	May sanction of each institution or Unit one newspaper in the main language of the Dist. having the largest circulation in the lingual area.
20.	AD Dy. Commissioners (C .T.)	May purchase one Commercial daily like Finance Times, Finance Express etc., in addition to the one in English and one in Regional Language for their own office. [G.O.Ms.No. 24, Fm. & Plg., Dt. 22-1-80]
Note : - Additional Director of Fire Services may exercise the powers of the Head of the Department. ***Note***:-See also entries 10, 20 and 38 under "(1) Books-VIII Delegation of Powers.		
8.	**Clothing and liveries** (including warm clothing)	(i) Each of the following department may make its own arrangements for the supply of clothing to Govt. servants of the department in accordance with the scales and conditions laid down by the Government from time to time (see the departmental manuals)— Excise and Forest Depts. (supply to executive staff only). Jail Department. Police Department. Andhra Pradesh Fire Services. Transport (Nationalisation) Dept. Any other Department that required clothing or subordinates in last grade service should obtain it by indent on the Director of Stationery who will see that the supply is in accordance with the rules and scales laid down in the Andhra Pradesh Stationery Manual. (ii) Each indent on the Stationery office or a departmental store should show the date of last supply and be supported by a certificate that it is in accordance with the scale prescribed by the Govt.

(1)	*(2)*	*(3)*
		(iii) An indent on a Departmental store should not be complied with until the Chief Control1ing Officer of the department has passed it. (iv) The Head of an office may arrange Departmentally for the supply of cross belts and badges to daffadars and peons at the rate of one for each post, when the belts and badges are not supplied as a part of a livery. Gold-laced cross belts should be supplied only to daffadars, and ordinary cloth cross belts to peons. The belts should not be replaced at Govt. expense more often than once in four years for a daffadar's belt and once in 2 years for a peon's belt. If it is found necessary to replace a belt after a shorter interval owing to careless usage or any other cause that could have been avoided to replace a badge for particular reasons the cost should be recovered from the subordinate concerned. A contingent bill on which any charges for belts or badges are drawn should show the date and other particulars of the last supply.
Note :—The Additional Director of Fire Service may sanction the expenditure relating to Fire Service Department. [Memo.No. 58089/Accts/65, Dt. 3-5-1968].		
9.	Conveyance charges	When a non-gazetted or last grade Government servant is sent on duty to a place at some distance from his office or is summoned to his office by a special order of a gazetted Government servant out side the ordinary hours of duty, the Head of the office may order that the expenditure involved be debited to the contingencies of the office provided :
	(A) Govt. Servants	(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable and is within the schedule scale or charges for the conveyance used, and (b) that the Government servant is not entitled to draw any travelling allowance for the journey, is not granted a compensation leave, and does not and will not receive any special remuneration for the performance of the duty that necessitated journey.

(1)	*(2)*	*(3)*
	(B) Moral and religious lectures in jails.	In each Central District Special Jail or Special Sub- Jail, the Supdt. may sanction the grant of a conveyance allowance to honourary moral and religious lecture at the rate of 19 paise a mile, subject to a maximum of Rs. 4.50 p.a. month for each lecturer and a maximum total expenditure of Rs. 9/- a month for each Jail under this item. The expenditure should be debited to the contingencies of the jail.
Note :—The above rules will apply in the case of Judicial Second Class Magistrates. [Memo.No. 5319/160/Accts/64-2, Dt. 4-3-1964] ***Note*** —The above rules will apply in the case of Judicial 1St Class and IInd Class Magistrates. [Memo.No. 75041/2725/Accts/64-2, Dt. 28-11-64]		
10.	**Courts.**	See items 2, 4 and 12.
11.	**Extra-Criminal Tribes Settlements.**	The Commissioner of Labour may sanction or incur expenditure on the following objects:
	Objects	***Limit of expenditure.***
	All Settlements :	
	(a) Agriculture and Gardening.	Rs. 100/- at any one time.
	(b) Petty items such as filter, fire buckets, repairs to cars and repair lantern.	Rs. 50/- a year for each Settlement.
	(c) Medical contingencies (other than pay and allowances of medical officers and their subordinates).	Full powers.
	(d) Celebration of health week.	Rs. 12/- a year for each Settlement.
	(e) Maintenance of destitute Women.	The maximum expenditure that may be incurred on each destitute woman is Rs. 4/- a month. The actual amount to be incurred in each case should be fixed with reference to the number of dependent children.
12.	**Diet and road money—**	
	(A) Prosecutors and witnesses attending Criminal Courts	For payment to be made to Government Servants see the A.P. Travelling Allowance Rules, and for payments, to be made to others, see the Criminal Rules of Practice, 1931. [See also subsidiary Rule 19(iv) under Treasury Rule 16].

(1)	*(2)*	*(3)*
	Note :—The Agents to the Government in the East Godavari and Visakhapatnam districts may draw advances on abstract contingent bills, when large sums are required for payment of batta to witnesses in Agency Sessions cases provided the amount of the advance in each case is strictly limited to the minimum actual requirements which cannot be entirely met from the permanent advance. Detailed bills for such advances should be sent to the office of the Accountant-General within one month of the drawal of the advance from the treasury.	
	(B) Poor accused persons attending Criminal Courts in connection with appeals against their acquittal.	See the Criminal Rules of Practice.
	(C) Witnesses in Civil Courts.	See the Civil Rules of Practice.
13.	**Education :-**	
	(A) Allowance to a conductress in a Govt. Girls School.	The allowance is in addition to pay and should be paid at the monthly rate of twelve naye paise per pupil calculated— (a) on the average attendance for the month, when the month contains 15 or more working days, or (b) the average attendance of the two previous months, when the month contains less than 15 working days, or (c) on the average of allowances drawn during the preceding 2 months, when the whole of the month forms part of an authorized vacation. The head of the institution should append to the bill in which the allowance is drawn a certificate in one of the two following forms as the case may be *(1) Certified that the average attendance of the school for the month of 19 (containing working days is and that allowance is calculated at twelve naye paise per girl on the average attendance.* *(2) Certified that as the number of working days during the month of 19 is less than 15, the conductress allowance is calculated at twelve paise per girl on the average of the 2 previous months.*

(1)	*(2)*	*(3)*
		Average attendance for 19 is Do. 19 is Total Average for two months The details of the calculation should be given in the bill.
	(B) Other items of Expenditure -	(See items 16, 19(B), 22 and 49).
14.	**Electric Bulb and Lamp Charges.**	The Purchase of electric bulbs required for non residential buildings shall be made by the department occupying the building and the expenditure therefore should be debited to the budget of the department occupying the building. The Departments may purchase the electric bubls locally as per their requirements on the rate contract basis or by calling for quotations and accepting the lowest. The supply and stock of fluorescent tubes will how ever be made by the Electrical Engineer (General) in respect of the installation under his control. The florescent tubes will be handed over to the departments as and when demanded and the cost debited to the Budget of the respective departments. (Memo.No. 10120/267/Accts/69-12, Dt. 17-6-1970).
	Animal Husbandry Department	
	(a) Director of Animal Husbandry.	Subject to the special rules and restrictions laid down in Appendix-7 of A.P.F.C., Vol.11, may purchase electric bulbs for non-residential buildings upto an annual limit of Rs. 50 per institution in emergent cases.
	(b) Dy. Director and other Officers of similar rank.	As in the case of (a) above upto an annual limit of Rs. 25/- per institution.
	(c) Sheep & Goat Development Officer, Special Officer, Dairy-cum-Livestock farms, Feed and Fodder Development Officer, all Regional	As in the case of (a) above upto an annual limit of Rs. 20/- per institution.

(1)	*(2)*	*(3)*
	Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, all Superintendents of Live-stock Farms, Cattle-cum- Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms and all other officers of similar rank incharge of the institutions of the above kind.	As in the case of (a) above upto an annual limit of Rs. 15 per institution
15.	**Elephant charges.**	The purchase of elephants required the sanction of the Govt.
16.	**Engineering College workshop fees.**	Half the premium paid by a student to a railway or other workshop may be reimbursed to him after he has completed his training satisfactorily. The Principal may incur the necessary expenditure for this purpose within the specific provision for the purpose made by the Director of Public Instruction, subject to the conditions prescribed in the Engineering College Rules.
17.	**Eviction Charges.**	A Government servant who orders an eviction in accordance with the terms of the Madras Land Encroachment Act, 1905 (Madras Act III of 1905), is competent to sanction any expenditure incidental to the eviction, e.g., the cost of removing things forfeited or of feeding an encroacher who is committed to custody.
18.	**Extradition charges—** Police Department.	The expenditure requires the sanction of the Deputy Inspector-General of Police.
19.	**Feeding charges—** (A) Police constables, etc.	(i) The Superintendents of the Police and the Officers of equal rank and the Commandants, Andhra Pradesh Special Police Battalions are authorised to sanction the payment of feeding charges to the Police Personnel deployed on Bandobust duties in connection with the Visits of V.I.Ps. implementation of Railway Protection scheme, Elections, Festivals etc., at the rates mentioned below :

(1)	*(2)*	*(3)*
	District Police :-	
	1. Circle Inspectors and Reserve Inspectors and Inspectors of Police Radio Organisation.	Rs. 3.00 per day (Rs. Three only).
	2. Sub-Inspectors and Reserve Sub-Inspectors and Radio Supervisors.	Rs. 2.50 per day (Rs. Two and fifty paise only).
	3. Other ranks viz., Asst.Reserve Sub-Inspectors, Head-Constables, Naiks, L/Naiks and Police constables, Radio technicians, Grade I Operators and Grade II Operators of Police Radio Organisation.	Rs. 1.75 per day (Re. One and paise seventy five only).
	Armed Reserve :-	
	1. Senior Reserve Inspectors	Rs. 3.00 per day (Rs. Three only). and Reserve Inspectors.
	2. Reserve Sub-Inspectors.	Rs. 2.50 per day (Rs. Two and paise fifty only).
	3. Other ranks.	Rs. 1.75 per day (Re. one and paise seventy five only). [Memo. No. 39860/65-18, Dt. 14-4-1969]

Note :—(i) Those who are fed at Government expense as above will be allowed full dearness allowance for the first month and half dearness allowance for the second and subsequent months during the period of their deputation.

(ii) Dy. Inspectors-General of Police, may, however, sanction feeding charges of policemen at rates not exceeding Rs. 1.50 NP. per head per day.

(iii) The sanction of feeding charges to Policemen is subject to the following conditions—

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

(b) that 1/4th daily allowance is given the men when they are allowed free board and lodging; and

(c) that 1/2 daily allowance is given to the men if either free board or lodging alone is allowed.

Note :—Policemen employed on Bundobust duty will however, be allowed a tea per day in addition to two meals and a tiffin when they are mobilised for more than 24 hours.

(iv) Certificate in the following form should be furnished in the contingent bill in which the feeding charges are drawn—

(1)	*(2)*	*(3)*
"Certified that the feeding charges in each case are sanctioned in conformity with the conditions prescribed by the Government ". [Memo.No. 15763/7481Accts/63-13, Dt. 23-3-1965]		
	(AA) Drivers, Firemen etc., of the Andhra Pradesh Fire Services.	The Regional Fire Officers are authorised to incur expenditure on the feeding at Government cost, for Station Officers, Engineer Sub-Officer; Leading Firemen, Driver, Operators, and Firemen etc., taken out to attend fires or other duties, for long hours and when it is not possible for them to return to their stations for taking food, subject to the provisions and rules mentioned in sub-item (A) above, at the rates not exceeding the following :
	(i) Station Officer or Engineer Sub-Officers.	Rs. 2.50 per head per day.
	(ii) Leading Firemen, Driver Mechanic, Driver Operator, Fireman Mechanic and Fireman.	Rs. 1.50 per head per day. [Memo.No. 81769/2357/Accts/63-3, Dt. 20-2-1964].
	(B) Animal Husbandry Institutions.	(i) Director, Animal Husbandry—Full powers. May sanction expenditure on purchase of feed including premixed feed, other concentrates and additives for all livestock from local market on competitive rates to the extent necessary to maintain all the Livestock stationed at one in situation for four months at a time pending finalisation of annual tenders as per rules or in default of the approved contractors to arrange for timely and qualitative supply to avoid dislocation in the feeding schedule of all live stock. (ii) Deputy Directors and other Officers of similar rank- As in the case of (i) above but upto three months requirements only. (iii) Sheep and Goat Development Officer, Special Officer, Live-stock Farms, Feed & Fodder Development Officer, all Regional Asst. Directors and all other Officers of similar rank As in the case of (i) above but upto two months requirements. [Memo.No. 32786/585/Accts./69-7,Dt. 9-1-1974]
20.	Freight Charges	The sanction of a competent authority for the purchase of any article carries with it sanction for

(1)	*(2)*	*(3)*
		incurring the necessary freight charges also. Provided that the cost of the article including freight is within the sanction powers of the authority that sanction the purchase. "Heads of offices may incur demurrage charges also as a part of freight charges if they are satisfied that the demurrage charge levied is not due to any neglect on the part of any Govt. Servant". (G.O.Ms.No. 246, Finance, Dt. 20-6-962). The following procedure should be observed in regard to the payment and adjustment of freight charges on imported stores (i) If any freight is payable in India on stores consigned by the India Store Department, London, the State Port Officer should forward the bill to the Accountant General through the steamer agents for adjustment. (ii) If any freight is payable on stores not consigned by the India Store Department, London, the steamer agents should submit the bill direct to the departmental authority concerned for payment. (iii) A bill for freight payable by the Govt. should invariably be supported by the receipted bill of lading or original tonnage statement, as the case may be.
21.	**Furniture (including record racks, rattan mats, blinds, table cloths and office scales and weight.**	Heads of departments, controlling authorities and disbursing officers may sanction expenditure on the purchase and repair of furniture up to the limits indicated below, subject to the general rules regarding the purchase of stores in Chapter VII. The limits refer, except where otherwise stated, to the cost of each article or any number of articles of the same kind purchased at any one time, whether for one office or a number of offices. Furniture does not include steel furniture. [Memo.No. 2057/Accts.160-1, Dt. 1-3-1960]

Note : —In the matter of purchase of furniture, etc., by the Chairman, Andhra Pradesh Public Service Commission, the limit laid down for the head of a department shall not apply as Regulation 14(1) of the Andhra Pradesh Public Service Commission Regulations imposes no limit on the amount o# contingent expenditure to be incurred by the Chairman.

(1)	*(2)*	*(3)*
I.	**GENERAL POWER**	
	Authority	***Limit of Sanction***
	Director of Medical and Health Services, Chief Engineers, Chief Operation Engineers and Chief Construction Engineers in the Elect. Dept.	Rs. 6,000/-.
	Director of Pub. Instruction.	Rs. 5,000/-.
	Board of Revenue.	(Memo No. 80839/Accts./65-17, Dt.7-9-1968)
	Director of Agriculture.	Rs. 2,000/-.
	Joint Director; of Agriculture.	Rs. 1,000/-.
	Superintending Engineer.	Rs. 1,000/-.
	Special Officer, Indian medicine Department.	Furniture (Including steel furniture) Rs. 1,500/-.
	Inspector-General of! Police	Rs.4,000/_ per vehicle in respect of light vehicles including replacement of tyres and tubes and Rs. 8,000/- per heavy vehicle per annum including replacement of tyres and tubes.
	Note :—"The above amounts do no include propulsion charges". [Issued as C.S.No. 3/79 vide G.O.Ms.No. 73, Fin. & Plg. (Fin.W) Dept., Dt. 8-3-1979]	
	Director of Industries and Commerce.	Rs. 1,000/-.
	Registrar of Co-operative Societies.	(Memo.No. 8014/2407/Accts/68-3, Dt. 19-3-1969).
	Inspector-General of Police.	Rs. 1,000/-.
	Chief Conservator of Forests.	Rs. 1,000/-.
	(a) Director of Animal Husbandry.	All furniture including Steel furniture like chairs, tables, cupboards, cash chests, small steel boxes, almirahs, steel racks, steel trays, index cabinets and iron safe — Rs. 1,000/-.
	(b) All Deputy Directors, and all other Officers of similar rank.	As in the case of (a) above excluding steel furniture Rs. 500/-.
	(c) Sheep & Goat Development Officer, Special	As in the case of (a) above excluding steel furniture Rs. 300/-.

(1)	*(2)*	*(3)*
	Officer, Livestock Farms, Poultry Development Officer all Regional Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, All Superintendents Dairy Farms, Cattle-cum DairyFarms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms, and all the Officers of similar rank in charge of institutions of the above.	As in the case of (a) above excluding steel furniture Rs. 100/-.
	Note :—The above limits include the repairs to furniture. [Memo.No. 32786/585/Accts/68-7, Dt. 9-1 - 974]	
	All Heads of Departments (see Appendix-I) other than those mentioned above.	Rs. 500/-.
	Administrator-General and Official Trustee. Deputy Commnr. of Excise.	Rs. 500/- (Memo.No. 78941/1500/Accts/70-2, Dt. 26-2-1971).
	Dy. Commissioners of Commercial Taxes and Commercial Tax Officers.	When once the Deputy Commissioners of Commrl. Taxes or Commercial Tax Officers fix and sanction rent within the monetary limit of Rs. 750/- and Rs. 300/- respectively, to the Private buildings occupied by their Offices or Offices occupied by their subordinate officers, the Dy. Commissioners of Commercial Taxes or Commercial Tax Officers can go on paying the rent for three years or so long as the tenancy continues whichever is earlier and at the end of the period, the Dy. Commissioners of Commercial Taxes or Commercial Tax Officers concerned should renew the sanction. The other conditions i.e., obtaining the rent Certificate, etc., shall remain the same."(Issued as C.S.No. 2/83, vide G.O.Ms.No. 209, Fin.&Plg. (Accts.II) Dept., Dt. 7-7-83).
	Advocate General. Agents to the Govt. Visakhapatnam & East Godavari. Chemical Examiner to Government.	

(1)	*(2)*	*(3)*
	Chief Judge, Court of Small Causes, }Hyderabad, Chief City Magistrate. Collectors and District Magistrates. Conservators of Forests. District & Sessions Judges Divl. Inspector of Schools Judge, City Civil Court, Principals, Engg. Colleges, Kakinada and Ananthapur. Superintending Engineers in the Public Works and Electricity Department.	
	Chief Electrical Inspector to Government.	Rs. 750/-.
	Transport Commissioner.	Rs. 1,000/-.
	Principal of Government Medical Colleges. Superintendents of Govt. Hospitals including Govt. Headquarters Hospitals in the mufassal and Civil Surgeons, District Medical Officers, The Director Central Record Office.	Rs. 500/-
	Additional Director of Fire Services. Deputy Inspector General of Police. Director of the upgraded Dept. of History of Medical, Osmania Medical College.	Rs. 750/-.
	Dist. Educational Officers. Heads of Colleges excluding the Principals Engineering Colleges and Principals of Govt. Medical Colleges. Inspector (or Inspectress) of European Schools.	Rs. 500/-.
	Inspectress of Schools, Superintendent of Sanskrit Schools, Deputy Inspectors General of Police and Dist. Superintendents of	Rs. 500/-.

(1)	*(2)*	*(3)*
	Police. District Registrar of the Registration Dept. Commandants of The Spl.Armed Police. Deputy Director of Fisheries.	[Memo.No. 56179/1799/62-2, Dt. 19-9-1962].
	Asst. Director of Fisheries.	Rs. 200/-. [Memo.No. 561 79/799/Accts/62-2, Dt. 19-9-1962]
	Superintendents of Jails.	See the Andhra Pradesh Prison and Reformatory Manual.
	Divisional Forest Officers.	Rs. 200/-.
	Executive Engineers, Electrical Engineer	Rs. 100/-.
	Radio Engineer and Revn., Divisional Officers. Other Government servants empowered to draw contingent bills except those in the Education Department.	Rs. 100/-.
Note :—The Principal, Agricultural College, Bapatla, may incur at a time an expenditure of Rs. 500/- for new purchases and Rs. 200/- for repairs. [Memo.No. 8908/277/Accts./64-6, Dt. 27- 9-1965]		
II.	**SPECIAL POWERS**	
	Agency Divisional Officers.	Rs. 250/- a year for the purchase of articles made in India for the use of all the schools in the division.
	Director of Animal Husbandry.	Rs. 65 0/- for the initial supply to any one hospital and Rs. 500/- for the initial supply to any one dispensary.
	Director of Social Welfare.	(a) Social Welfare Department Schools and Hostels other than those in Ex-Criminal Tribes Settlements— (i) For each school newly opened a single teacher, an expenditure not exceeding Rs. 200/- may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils. Rupees 100/- is added to this limit when ever an additional teacher is sanctioned for the school. (ii) The cost of repair and replacement of furniture, etc., should not exceed Rs. 50/- a year for each school.

(1)	*(2)*	*(3)*
		(ii) The cost of replacement of unserviceable store for each hostel or boarding home should not exceed Rs. 100/- a year. (b) Schools in Ex-Criminal Tribes Settlements.— For each school an expenditure not exceeding Rs. 400/- a year may be incurred on the purchase, repair and replacement of furniture, apparatus, appliances, books and slates for the use of pupils. (c) Buildings (other than school buildings) in Ex-Criminal Tribes Settlements The cost of the furniture pm chased should not exceed Rs. 75/- a year each settlement.
	Collectors of districts in which a Social Welfare Department staff is Working.	Social Welfare Department Schools and Hostels-— (i) For each school newly opened with a single teacher, an expenditure not exceeding Rs. 150 may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils Rupees 75/- is added to this limit whenever an additional teacher is sanctioned for the school. (ii) The cost of repair and replacement of furniture, etc., should not exceed Rs. 25/- a year for each school. (iii) The cost of replacement of unserviceable stores for each hostel or boarding home should not exceed Rs. 50/- a year.
	Collector, Chittoor.	Social Welfare Department Schools for Yanadis in the Chittoor district. As for Collector in regard to other Social Welfare Department Schools.
	District Superintendent of Police, Chittoor.	Social Welfare Department Schools for Yanadis in the Chittoor district. (i) For each school newly opened with a single teacher, an expenditure not exceeding Rs. 100 may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils, Rs. 50/- is added to this limit whenever an additional teacher is sanctioned for the school.

(1)	*(2)*	*(3)*
		(ii) The annual cost of repair and replacement of furniture, etc., for each school should not exceed Rs. 10/-.
	Heads of Offices sub-ordinate to the Director of Agriculture excepting the Principal, Agrl. College.	Rupees 25 in each case of fittings etc., for collections or repairs to furniture.
	Director of Medical Services.	Rs. 350 per head for the supply of furniture and crockery for the use of nursing staff of the Government Hospitals. He may also sanction expenditure not exceeding Rs. 25 to be incurred at a time on tinning of brass vessels, repairs and varnishing of furniture, etc., in the Nurse's quarters attached to Government Hospitals.
	Director of Archaeology and Museums.	Rs. 500/- each time. To purchase or to get manufactured, steel or wooden showcases at a cost of Rs.500 in each case of reorganisation and development of Museums.
	Director of Fire Services.	Rs. 2,500/- for the purchase of extension ladders.
	Collectors of districts.	Purchase of mats, for Jamabandis. Tahsildars and Deputy Tahsildars in independent charges may, with the previous approval of the Collector, purchase as many mats as are required for providing seating accommodation during jamabandi, subject to a maximum of six mats for each taluk or sub-taluk.
22.	**Games, Sports and Physical Exercises—**	
	(A) Government Colleges Schools including Arts, Law, Engineering, Teacher's Training, Medical & Agrl.	The Director of Public instruction, the Director of and Medical Services, the Director of Animal Husbandry and the Director of Agriculture may incur expenditure to the extent necessary in connection with schools and colleges under their control on : (i) the provision and maintenance of games courts and athletic fields, and (ii) the provision of dressing and bath rooms in playgrounds. The authorities mentioned below may exercise the powers indicated against each:—

(1)	*(2)*	*(3)*
	(1) Director of Public Instruction.	(a) May sanction an annual grant in aid not exceeding one-third of the amount of the subscriptions raised by the members of a recreation club attached to a college, a secondary school for boys or a secondary training school for masters. The bill for each grant should indicate in detail how the amount was calculated. (b) May sanction in his discretion expenditure on games and sports in elementary training schools for masters and mistresses, secondary schools for girls, Government schools for defectives and Secondary for school mistresses. (c) Many incur expenditure upto a limit of Rs. 200 a year in connection with demonstrations of physical exercises.
	(2) District Educational Officers and Inspectress of Girls' Schools.	May sanction expenditure on the supply of games and sports materials to Government Training Schools and Government schools for the defectives in their respective jurisdictions upto a limit of Rs. 150 a year for each school.
	(3) Director of Medical Services.	May sanction an annual grant-in-aid not exceeding one-third of the amount of subscriptions raised by the members of a recreation club attached to any institution under his control. The bill for each grant should show in detail how the amount was calculated.
	(4) Director of Agriculture.	May sanction an annual grant-in-aid to each of the recreation clubs run by the students of the Agricultural College at Bapatla, not exceeding one third of the amount of the subscriptions raised for Rs. 600, whichever is less. The bill for each grant should indicate in detail how the amount was calculated.
	(5-a) Director of Industries and Commerce.	May sanction an annual expenditure upto a limit of one-third of the sports fee collected from the students or Rs. 600, whichever is less in respect of the Oil Technological institute. Anantapur, for promoting the athletic activities of the students of the institution. The bill for each grant should indicate in detail how the amount was calculated.
	(6) Deputy Director of Fisheries Department.	Many sanction grants upto Rs. 30/- for the first year and Rs. 20/- for the second-year in respect of fisher-

(1)	*(2)*	*(3)*
		ies schools and Rs. 25/- a year in respect of Fisheries Technological Institute.
	(7) Principal of Polytechnics.	May sanction an annual expenditure up to a limit of one-third of the sports fee collected from the students or Rs. 600, whichever is less, in respect of each of the Polytechnics and Industrial Schools for promoting the athletic activities of the students of such institutions. The bill for each grant should indicate in detail how the amount was calculated.
(B)	Jails.	The Inspector-General of Prisons may incur expenditure as follows : (i) Expenditure not exceeding the limits indicated below on the purchase of games and sports materials for the use of adolescents undergoing modified Borstal treatment in Central Jails
	Central Jail, Rajahmundry.	Maximum limit of annual expenditure Rs. 250/-. (ii) Expenditure on the award of cash prizes in connection with sports for the staff in jails not exceeding a total expenditure of Rs. 800/- a year for Central Jails and Rs. 200/- a year for District Jails. (iii) Expenditure not exceeding Rs. 15/- a year on the purchase of a cup or medal to be awarded to the best shot among the executive warder staff. (iv) Expenditure not exceeding Rs. 1.000/- a year for the purchase of sports materials for the use of special class prisoners in the jails in the State.
(C)	Social Welfare Department.	(a) The Director of Social Welfare may sanction expenditure in his discretion— (i) on the provision and maintenance of games in the schools under the control of the Social Welfare Department, and (ii) on the purchase of games equipment for the use of the boys and girls in Ex-criminal Tribes Settlements. (b) Collectors of districts in which a Social Welfare Dept. staff is working may sanction expenditure not exceeding Rs. 20/- a year for

(1)	*(2)*	*(3)*
		each school on the provision and maintenance of games in schools controlled by the Social Welfare Department.
(D)	Police sports.	The Inspector-General of Police may allot, to Dy.Inspectors General of Police, District Superintendents of Police and Commandants of the Special Armed Police Units in his discretion, the amount provided in the budget each year for grants for Police Sports.
(E)	Andhra Pradesh Fire Services.	The Additional Director of Fire Services may sanction an initial grant of Rs. 20/- for each fire station newly built for games and sports with a recurring annual grant not exceeding one-sixth of the amount of subscription raised Rs. 50/- whichever is less. [Memo.No. 58089/Accts/65, Dt. 3-5-1968]
(F)	Forest Department.	The Chief Conservator of Forests is authorised to incur expenditure not exceeding Rs. 500/- in each case for annum towards the maintenance of games, sports and physical exercises at the Forest Guards Training Schools, Yellandu and Kakinada. [Memo. No. 8908/277/Accts./64-6, Dt, 27-9-1965]
(G)	Revenue Department.	(i) Collectors of Districts are authorised to incur an expenditure not exceeding Rs. 400/- per district per annum in connection with organizing games and sports. [Memo.No. 126815-Exp-C/57-l, Fin., Dt. 18-7-571 (ii) Board of Revenue is authorised to incur an expenditure not exceeding Rs. 400/- per year for the organisation or a State Revenue Meet every year in connection with the Games and Sports in Board's Office. [Memo.No. 46459A/361/74-3,Dt.22-5-1974] (iii) Heads of medical institutions may incur expenditure not exceeding Rs. 25/- a year on repairs to radios and payment of annual licence fees for them in the hospitals. (iv) The Director of Women's Welfare, Hyderabad may incur expenditure not exceeding Rs. 3,000/- p.a. on the purchase of gramophone records, needles and other materials required for propaganda purposes in the city and muffasal. [Memo.No. 88413/Accts./60-3, Dt.23-11-1960]

(1)	*(2)*	*(3)*
		(v) The Commissioner of Labour may sanction expenditure towards payment of annual licence fee of Rs. 10/- (Rupees ten only) for each Community Radio set in the Labour Welfare Centres under his administrative control. [Memo.No.75261/Accts./61-1,Dt.17-11-1961] (vi) Deputy Director of Fisheries may incur expenditure not exceeding Rs. 25/- p.a. for purchase of gramophone records and needles and magic lantern slides only. [Memo. No. 89682/2671/Accts./61-2, Dt.8-1-1963 & Govt.Memo.No. 56179/l799/Accts/62-12, Dt. 19-9-62] (vii) The Director of Public Health may sanction expenditure on purchase of Gramophone records and other propaganda materials, not exceeding Rs. 100/- at a time, subject to a maximum of P.s. 500/- per annum. [Memo.No.37590/Accts/63-2,Dt.11-6-1963]
	Director of Animal Husbandry.	(viii-a) may incur expenditure on gramophone records, needles, magic lantern slides, and radio sets Cinematograph Films audio-visual equipments, neonsign models, charges equipment for the artist, raw material tools and other publicity material Ps. 1,000/-. As in the case of (a) above upto Ps. 75/-. May incur expenditure as in the case of (a) above. (b) All Deputy Directors and all other Officers of similar rank. As in the case of (a) above but upto Rs. 50/- (c) Sheep and Goat Devlpt. Officer, Spl. Officer, Live-stock farms, Poultry Devlpt. Officer, all Regl. Asst. Directors and other officers of similar rank.
	Note —The above limit applies to article purchased on each occasion. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971]	
(H)	Labour Department.	The Commissioner of Labour may sanction expenditure not exceeding Ps. 500/- (per Welfare Centre) per annum towards maintenance of games, sports and physical exercises at Welfare Centres. [Memo.No.2988/Accts./67-6, Dt. 1-3-1966]

(1)	*(2)*	*(3)*
24.	**Hospital charges—**	
	(a) Medical Department.	(i) *Medical, drugs, dressings, bedding and linen* :—A Superintendent of a Govt. hospital in Hyderabad City or a District head-quarters Hospital or Mental Hospital in the muffassal, a District Medical Officer or a Civil Surgeon in charge of a hospital may purchase locally (from the Jail Department or otherwise) Medicines, drugs, dressings such as lint; gauze and long cloth and bedding and linen at a cost not exceeding Rs. 500/- for each article or any number of articles of any one kind purchased at one time. Provided that (a) the articles purchased are not usually supplied by the Medical Stores Depot or (b) the local purchase will be advantageous to the Government from the point of view of cost and quality. The officer making the local purchase should certify on the bill that the articles purchased are articles not usually supplied by the Medical Stores Depot. Civil Assistant Surgeons incharge of Government hospitals also may make similar purchases upto a limit of Rs. 50/- at one time. The Superintendent, King George Hospital, Visakhapatnam may purchase Pencillin annually at a cost not exceeding Rs. 50,000/- for use in the hospital. (ii) Apparatus, instruments, machinery etc. See Item 3 above.
Note :—The Superintendent of the Hospitals obtaining their requirements of X-Ray films from firms with whom contracts have been entered into for the supply of the films may purchase films on the basis of the contract as in the case of diet articles, supplied to the Government Medical Institutions.		
		(iii) *Cataract glasses* :—These glasses may be purchased to the extent necessary in hospitals where there is a special eye department for supply on discharge to patients who have undergone an operation for contaract and are too poor to buy the glasses for themselves. - (iv) (a) Diet, railway fare, boat hire, etc., of patients in mental hospitals. See the A.P. Mental Hospital Code.

(1)	*(2)*	*(3)*
		(b) Diet, etc., of patients in Govt. Hospitals. See the A.P. Civil Medical Code. (c) Diet, of patients sent for treatment to local fund hospitals by a Magistrate, Police Officer or Jail Superintendent. The charges for feeding a patient sent for treatment in connection with police case should be debited to the contingencies of the Magistrate concerned. The charges for feeding a patient who is a sick prisoner or an accused person under remand in a jail should be debited to the contingencies of the jail.
Note :—The cost of the medicines used for such patients should invariably be borne in full by the local body responsible for the hospital.		
		(v) Gramophone records and needles. See Item 23 above. (vi) Indigent persons Treatment in Govt. Hospitals and transfer to leprosy treatment centres see the A.P. Civil Medical Code. (vii) Yarn and other raw materials. See Item 46 below. (viii) *Hiring of bulls and supply of washing materials in Govt. Hospitals* :—The Director of Medical Services may sanction expenditure in connection with (1) hiring of bulls for dragging carts, carrying water for use in Govt. hospitals and (2) supply of washing materials to dhobies of Govt. hospitals subject to a maximum of Rs. 30/- per mensem for each of the above items.
	Public Health Dept.	The Director of Public Health may sanction expenditure on medicines, disinfectants, nutrition foods etc., not exceeding Rs. 1,000/- (Rupees one thousand only) at a time. [Govt.Memo. No. 7529/Accts./61-1, Dt. 27-10-61].
	Indian Medicine Dept.	*Hospital Charges* :—(i) The Special Officer, Indian Medicine Depts. may incur expenditure towards Hospital charges like medicines, drugs, dressings, linen etc., at a cost not exceeding Rs. 2,000/- at a time required for all the Government institutions under the control of Indian Medicine Department.

(1)	*(2)*	*(3)*
		(ii) The Special Officer, Indian Medicine Department incur an expenditure towards green herbs, raw drugs etc., for Indian Medicine Pharmacy upto Rs. 2,000/- at a time. (iii) The Superintendents of the Nizamia General Hospital and Government Ayurvedic Hospital may directly incur expenditure on purchase of Hospital Charges like medicine drugs, dressings, linen etc., upto a limit of Rs. 350/- at a time required for Nizamia General Hospital and Govt. Ayurvedic Hospital respectively.
Note :—The exercise of the above powers will be subject to the following condition : (i) a certificate of non-availability must be obtained from the Medical Officer (Ayurvedic or Unani) Indian Medicine Pharmacy as the case may be prior to the incurring or sanctioning the expenditure. (ii) There must be an interval of 3 months between the last and present purchases the same or similar drugs or medicines etc., as the case may be. (iii) The original requirements must be properly estimated and supplies obtained through the Stores Purchase and Industrial Marketing Department and direct purchases must be resorted to in emergencies and for special reasons. In such cases the procedure outlined in Rule 125 of A.P.F.C., Vol. 1, may be followed. [Memo. No.2917/Accts./67-2, Dt. 17-11-1967]		
	(b) Electricity Department.	The Superintendent Engineer, of the Electricity Department may purchase locally from the jail department (or otherwise) bedding, linen and other hospital necessaries upto a limit of Rs. 25/- for each article or a number of articles of any one kind purchased at a time, provided that each indent is approved by the District Medical Officer. The Superintending Engineer (Generation Circle) Visakhapatnam who is incharge of the Machkund Hydro-electric Scheme may purchase medicines, drugs and other Hospital accessories upto a monetary limit of Rs. 200/-. [Memo.No.87604/Accts./61-1,Dt.6-1-1962].
	(c) Jail Department.	See the Andhra Pradesh Prison and Reformatory Manual.
	(d) Local Fund Hospitals.	See Rule (iv)(c) under "(a) Medical Department" above.
	(e) Police Department.	See Item 40(g) below.
	(f) Animal Husbandry Dept.	The authorities mentioned below may sanction or incur expenditure on the local purchase of medi-

(1)	*(2)*	*(3)*
		cines and drugs including country and patent drugs and other Hospital necessaries upto a limit noted against them. These charges also include transportation charges upto a limit of Rs. 20 0/- (Authority Govt.Memo.No, 3996/ AH-II/65-2, Food & Agriculture, dated 12-10-65) Preparatory medicines may be purchased directly from manufacturing firms or through their authorised dealers for use in the Veterinary Institutions under their control authority. [Govt. Memo.No.3613/AH-II/66-3, F.&A. Dt. 15-7-66]
	(a) Director of Animal Husbandry.	Rs. 3,000/- at a time.
	(b) All Deputy Directors & all other Officers of similar rank.	Rs. 2,000/- at a time.
	(c) Sheep & Goat Devlpt. Officer, Spl. Officer, Livestock Farms, Feed and Fodder Devlpt. Officer Regl. Assistant Directors and other Officers of similar rank.	Rs. 1,000/- at a time.
	(d) District Veterinary Officers all Supdts. Of Livestock Farms, Dairy Farms, Cattle-cum-Dairy Poultry Research Stations, Poultry Farms and Goat Breeding Farms, and all other Officers of similar rank incharge of the institutions of the above kind.	Rs. 500/- at a time.
		When the annual indents of medicines and other Hospital necessaries are supplied by the Medical Stores Depot or any other supplying Agency, the authorities noted below may purchase, such stores locally even if non-availability certificate is not received from Medical Stores Depot or other supplying agency provided that at least three weeks have lapsed since the date of placing the indent (Non-receipt of the reply from the Medical Stores Depot or other supplying agencies within three weeks may

(1)	*(2)*	*(3)*
		be taken as if the Non-availability certificate was received).
	1. Dist. Veterinary Officer for Minor Veterinary Dispensaries.	Rs. 300/- per annum per institution.
	for Sub-Veterinary Dispensaries.	Rs. 600/- per annum per institution.
	for Veterinary Hospitals.	Rs. 600/- per annum per institution.
	for Rural Veterinary Dispensaries.	Rs. 200/- per annum per institution.
	2. Veterinary Assistant Surgeons.	Rs. 100/- per annum per institution.
Note (1) :—The overall expenditure under this delegation should not exceed Rs. 250/- per annum per institution. All sanctions to the emergent purchase made by the Veterinary Assistant Surgeons and the District Veterinary Officers should be entered in a register original maintained at the institution concerned and extract recorded at the District Veterinary Officers. ***(ii)*** The above delegation will not be applicable to the Veterinary Assistant Surgeons transferred to Panchayat Samithis. ***(iii)*** The local purchase should be advantageous to the Government from the point of view of cost and quality. ***(iv)*** When the supplies are obtained from the Medical Stores Depot in regular indents, the powers to accord financial sanctions shall be as follows. These powers also apply to the purchase of vaccines, area etc., supplied by the recognised institutions :		
	(a) Director of Animal Husbandry.	No limit.
	(b) Deputy Directors.	Upto a limit of Rs. 5,000/- for each institution subject to availability of provision.
	(c) Regional Asst. Directors.	Upto a limit of Rs. 2,000/- for each institution subject to availability of provision.
	(d) District Veterinary Officers.	Upto a limit of Ps. 1,000/- for each institution subject to availability of provision. [Memo.No.32786/585/Accts./69-7,Dt.9-1-1974]
	(g) A.P. Fire Services.	The Addl. Directors of fire Services may purchase First Aid Boxes at a cost not exceeding P.s. 45/- for each Fire Station. [Memo.No. 36296/l263/Accts./63-2, Dt. 15-6-1963]
	(h) Education Department.	The Principal, Training College, Rajahmundry may incur an expenditure not exceeding Rs. 100/- per

(1)	*(2)*	*(3)*
		annum on the purchase of first aid medicines and equipments and on other contingent charges.
	(i) Forest Department.	The Ex-Officio Director of the Nehru Zoological Park, Hyd. may incur expenditure not exceeding Rs. 5 00/- per annum towards purchase of medicines for the Veterinary dispensary in the Nehru Zoological Park subject to the condition that funds for the purpose are already provided in the budget for the Zoo Scheme. [Memo.No, 81658/1546/Accts./66-1, Dt.17-12-1966].
25.	**Hostel charges :-**	
	(a) Medical Colleges :	The Director of Medical Services may incur expenditure on cooking utensils & crockery required for hostels attached to medical colleges upto Rs. 250/- per each hostel.
	(b) Social Welfare Department	The Collectors of the dists. except Hyderabad, in Hostels. which there are Govt. Harijan Hostels and the Directors of Social Welfare in the case of Hyderabad City, may in their discretion grant third class railway fares or bus fares by the lowest class to the boarders of those hostels of their journey to and from their houses during the summer vacation.
	(c) Agricultural Colleges.	The Director may incur expenditure on cooking utensils and crockery required for hostels attached to Agricultural Colleges upto P.s. 250/- for each hostel.
	(d) Animal Husbandry	The authorities noted below may sanction or incur Department Hostels. expenditure on cooking utensils and crockery and other hostel requisites required for each hostel attached to Veterinary schools, and other institutions, Livestock, Poultry, Sheep, Goat and Plg, breeding Farms, and research stations at one time to the extent of limit mentioned below :
	(a) Director of Animal Husbandry.	P.s. 500/- for each hostel.
	(b) Deputy Directors and all other Officers of similar rank.	P.s. 250/- for each hostel.
	(c) All Regional Assistant Directors, Sheep and Goat Devlpt. Officer,	Rs. 100/- for each hostel.

(1)	*(2)*	*(3)*
	Spl Officer of Livestock Farms, Feed and Fodder Devlpt. Officer and other Officers of similar rank.	
	(d) District Veterinary Officers, all Supdts. Of Livestock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms & other Officers of similar rank incharge of the institutions of the above kind.	Rs. 50/- for each hostel. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974]
26.	**Hot and Cold Weather Charges.**	A controlling authority should make a specific allotment to each Officer under its control for hot and cold weather charges. The use of punkahs and electric fans for non-gazetted establishment should ordinarily be limited to the months of April to September, but the head of an office may extend such use to the months of March and October also, if the concession is really necessary. In exceptional cases, the head of a department may allow the use of punkhas and electric fans for non-gazetted establishments during other parts of the year if he is satisfied that there is a real necessity for it. In the Police Dept., Dy. Inspectors-General of Police may exercise exceptional powers subject to the condition that the limit fixed for the consumption of electricity for each office is not exceeded. The Personal Assistant to the Director of Agricultural and the Gazetted Assistant to the Headquarters Dy. Director of Agri. may incur expenditure on hot and cold weather charges without any limit but subject to existence of budget provision. Gazetted Officers may use either punkhas or electric fans throughout the year. Where electric fans are provided punkah puller should not be appointed. [Memo.No.81243/Accts./61-7,Dt.27-6-1962]

(1)	*(2)*	*(3)*
	Class of Govt. servants.	The supply of goblets and tumbler in all offices during the hot weather should not exceed the scale laid down below :
	Class of Govt. Servants	***Scale of Supply***
	Gazetted Govt. servants.	One glass tumbler and one earthenware goblet for each, one in a year.
	Non-Gazetted Govt., servant.	(a) One glass tumbler for each non-gazetted Govt.servant and one earthenware goblet for a group of four non-gazetted Govt. servants, once in a year, in cases not covered by clause (b) below. (b) One plastic tumbler and one earthen pot common for all attenders and subordinates of similar status peons and other menials in an office, once in a year. Khus Khus or grass screens for doors and windows may be provided in all Offices during the hot weather subject to existence of budget provisions. [Memo.No. 87599/Accts./61-1, Dt. 20-1-1962].
27.	**Jails.**	
	(A) Dramatic performance.	The Inspector-General of Prisons may sanction the incurring of initial expenditure for such items as the hiring of costumes, scenes and musical instruments and the printing of notices and tickets in connection with the staging of dramas by prisoners, inmates and pupils in jails, provided that he is satisfied that the expenditure will beyond reasonable doubt be recovered by the eventual receipts, after taking into account all the other charges to be met from them. The proceeds realized should be credited to the Government in fill —See Treasury Rule 7(1). If the receipts exceed the charges; the Inspector-General of Prisons may authorise the Superintendent of the Jail to incur expenditure from his contingent allotment on gramophone records, books, etc., for the use of the Jail upto the amount by which the receipts exceed the charges.
(B)	Gramophone records and needles, magic lantern slides and radio sets.	See item 23 above.
(C)	Iron pots, stone grinding mills, iron beds, brass	A District Magistrate may sanction the purchase for the use of the sub-jails under his control, when

(1)	*(2)*	*(3)*
	scales etc.,	necessary, if an article or a number of articles of the same description at a cost not exceeding Rs.25/- at a time, provided that the article is likely to last for at least three years and is not one usually supplied by the Stationery Office.
(D)	Other charges	See items 4, 9(B), 22, 24 and 46.
28.	**Laboratory charges.**	Heads of offices, may incur on the working of laboratories attached to educational and professional institutions and technical departments, subject to the following conditions :— (1) The rules and delegations in Chapter VII and item 4 above regarding the purchase of apparatus, instruments, machinery, etc., should be duly observed. (2) If any recurring items of expenditure, e.g., expenditure on pay of laboratory menials (item 34) are incurred, the rules regarding them should be strictly followed.
29.	**Land.**	The purchase of land for the use of any department requires the sanction of the Govt. As regards acquisition of land for the extension of village sites —See Note (1) to Paragraph 6 of Board's Standing Order No. 21.
30.	**Law charges.**	(a) Apart from the delegations mentioned in Items 1 to 13 above the Heads of Departments can incur or sanction the expenditure to meet law charges as detailed below— (i) The Heads of Departments can incur expenditure on incidental charges such as purchase of stamps payment for copies, etc., connected with law suit from their budget provision without reference to the Government. (ii) The Heads of Depts. can incur expenditure on costs decreed against Govt. without prior sanction of the Govt. in respect of charges items of expenditure only if there is sufficient provision in Budget. In case no provision exists in the Departmental budget for such item, it can be incurred only after obtaining necessary

(1)	*(2)*	*(3)*
		supplementary grant from the legislature and if it cannot wait till such time, it can be incurred after sanction of an advance by Government from the Contingency Fund pending the vote of legislature for a supplementary grant. (iii) The Heads of Depts. can sanction fees to Govt. pleaders in all law suits including suit appeals and S.M.Ps., and C.R.Ps., and C.M.As., arising to writ petitions and writ appeals where the Govt. are not impleaded i.e., where only Govt. officers are impleaded. However this delegation does not apply to the payment of special fee, in other cases, sanction of Govt. is necessary. [Memo.No. 48247/1256/Accts./62-15, Dt. 4-8-1973] (1) The Director of Public Instruction, the Director of Medical Services, the Director of Industries and Commerce, the Commissioner of Labour, the Transport Commissioner and Collectors are empowered to sanction the payment of ordinary costs (including pleaders) fees in law suits instituted under the orders of a competent authority. The Director of Industries & Commerce is also empowered to sanction the payment of ordinary costs (not including pleaders' fees) in connection, with law suits instituted by him for the recovery of sums outstanding for more than six months on account of supplies made or work orders executed by his department. For the powers of the Board of Revenue in regard to law charges, See Board's Standing Order No. 97. For the powers delegated to the Chief Engineer in the Public Works Dept. and Electricity Dept. and the Chief Operation Engineers and Chief Construction Engineer, See the relevant provisions of the Deptl. Code or Manual.

(1)	*(2)*	*(3)*
		(2) When a suit is brought to contest the correctness of a survey in a Panchayat, the cost should be apportioned between the Govt. and the Local Board concerned in the proportion of two to one, provided that the local board accepts the legal representatives appointed by the Collector and does not appoint another. (3) The Inspector-Genl. of Police may sanction the Payment of incidental charges upto a limit of Rs. 100 in each case, in addition to the lawyer's fee in a civil suit against a Police Officer arising in connection with the discharge of his official duties. (4) The Commissioner of Police, Dy. Inspector-General of Police, Railways, and C.I.D., Hyd. and the Inspector-General of Police may sanction the payment of incidental charges upto a limit of Rs. 100/- in each case, in addition to the lawyers' fees in a criminal case against a Police Officer arising in connection with the discharge of his official duties. [Memo.No. 1091/15/Accts./70-8, Dt. 24-3-71] (5) The District Supdts. of Police are empowered to sanction expenditure on court-fees stamps required by prosecuting Inspectors of Police for affixing to revision petitions to be presented to District Magistrates. (6) The Inspector-General of Registration and District Supdts. of Police are empowered to incur expenditure on copy stamp papers required for obtaining copies of, or records relating to civil or criminal cases. (7) The Govt. Solicitor is entitled to charge a fee not exceeding 1 percent, of the Govt. grant for the examination of title and settlement of the mortgage in connection with an educational building grant. The fee is also subject to a mini, of Rs. 20/- and a maxi. of Rs. 250/- in each case. The fee will be paid in equal shares by the management of the institution and the Govt.

(1)	*(2)*	*(3)*
		(8) The Commnr., Dy. Commnrs., Hindu Religious & Charitable Endowments (Admn.) Dept., is also empowered to incur the necessary expenditure on law charges, including the stamp fees, fees due to advocates and other reasonable expenses as postal charges, script charges, travelling allowance expenses to witness summoned for giving evidence, fees for attending commission enquiries, etc., in connection with suits, appeals and enquiries, etc., instituted under the orders of a competent authority or to which the Govt. are a party. (9) The Director of Social Welfare is empowered to sanction an amount not exceeding Rs. 500!- for the law charges relating to the following cases (a) Land acquired under the Land Acquisition Act, (b) Land acquired by private negotiations, and (c) Land given as donation by the land owners, [Memo.No. 22772/Accts./61-1, Dt. 26-4-1961] (10) Director, Central Stores Purchase Dept. is empowered to pay legal charges incidental to law suits instituted in connection with the purchase action taken by the Dept. from the Deptl. Contingencies. [Memo.No. 59181/Accts./61-1, Dt. 15-9-1961] (11) Forest Officers of and above the rank of Assistant Conservators of Forests in independent charge are empowered to purchase the copying stamps required in connection with suits or other purposes on behalf of Govt. [Memo.No. 61 679/Accts./61-1, Dt. 25-9-1961]. (12) The Commissioner of Workmen's Compensation is empowered to sanction expenditure, not exceeding Rs. 1,000/- per annum towards sanction of legal assistance to deserving injured workmen or their de-

(1)	*(2)*	*(3)*
		pendents for the conduct of cases under the Workmen's Compensation Act. [Memo. No. 26965/966/Accts./63-1, Dt. 20-4-1963] (13) The Director of Animal Husbandry is empowered to sanction the payment of ordinary costs (including pleader's fees) in law suits instituted under the orders of competent authority. He may also incur expenditure including stamp fees, fees due to advocates, other reasonable expenses as postal charges, script charges and copying charges. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-71] (14) The Board of Revenue (C.T.) is empowered to sanction the payment on fees to the advocate on record and senior advocates before the Supreme Court in respect of sales tax cases at the rates approved by the Govt. and provided the sanction of the Govt. for institution of defence is accorded. [G.O.Ms.No. 448, Fin. Plg., (A&L) Dept., Dt. 27-10-1976] (15) Insofar as the office of the Registrar of Co-op. Societies and the Joint Registrar of Co-op. Societies in that office are empowered to sanction law charges including Pleader's fees subject to the scales specified in part V of the Law Officers (Recruitment, conditions of service and Remuneration Rules, 1967 contained in G.O.Ms.No. 1487, Home (Courts-C) Dept., Dt. 31-8-1967 & G.O.Ms.No. 159, Fin. & P1g. (A&L) Dept., Dt. 14-4-1977). (b) The department concerned should pay in cash for any stamps required for suits or other purposes on behalf of the Government. See the Civil Rules of Practice. (1) The Chief Conservator of Forests may sanction incidental expenditure like payment for stamps required for suits or other purposes, for payment of day costs ordered to be paid to the plaintiffs pleaders by the courts, for printing of copies of

(1)	*(2)*	*(3)*
		judgment etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against the Govt. servants under the control of the Chief Conservator of Forests upto Rs. 300/- in each case. (2) The Conservator of Forests may sanction incidental expenditure like payments for stamps required for suits or other purposes for payment of day costs ordered to be paid to the plaintiffs pleader by the Courts for printing of copies of judgments, etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against Govt. servants under the control of Conservator of Forests upto Rs. 150/- in each case. (3) The District (Divisional) Forest Officers may sanction incidental expenditure like payment for stamps required for suits or other purposes, for payment of day costs ordered to be paid to the plaintiff's pleaders by the Courts for printing of copies of judgments, etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against Govt. servants under the control of Dist. (Divl.) Forest Officer upto Rs. 100/- in each case. [Memo.No.94518/330/Accts./67-8, Dt. 9-9-68]

Note : —The Administrative Departments concerned in each case shall be competent to sanction defence without obtaining concurrence of Finance in all the cases where legal proceedings have been instituted against the Government or against the actions of the Government servants in their official capacities provided that the concerned department decides that defence is necessary after consulting the Law Department.

[Memo.No. 8361l-B/Accts./65-8, Dt. 1-4-1968]

Note : —The Government Pleader will operate on the funds provided under the sub-detailed head "Legal charges" and will send a statement of expenditure every month to the Head of the Department and the Secretariat Departments on whose behalf the stamps, folio etc., has been purchased for filing appeals indicating the bill No. cheque No. and amount drawn by him. The Head of the Department concerned shall take the figures into account for purpose of Budget, reappropriation and supplementary grants etc., [C.S.No. 6/75/ to A.P.F.C. Vol.II issued in G.O.Ms.No. 328, Dt. 21-11-1975]

31.	**Livestock**	
	(A) Medical Department.	The Director of Medical Services may incur expenditure on the replacement of draught bullocks in institution under his control, provided that—

(1)	*(2)*	*(3)*
		(1) the Government have sanctioned the maintenance of a draught bullock in institution concerned, and (2) not more than Rs. 200/- is paid for any one bullock. (a) The Director, Institute of Preventive Medicine, Hyderabad, should invite tenders from the public by advertisement in the local dailies and obtain orders of the Director of Medical Services for the acceptance of the tenders every year, subject to the following conditions : (1) after extractions of lymph each animal shall be returned to the owner or supplier; (2) If any calf dies before extractions of lymph, the hire charges of the same shall be recovered from the owner or supplier, if they were already paid to him. [Memo.No.72676/Accts./62-1, Dt. 13-2-63].
	(B) Police Department.	(i) When a draught bull has been purchased with the Govt. 's sanction for carrying water to police lines, the Inspector-General of Police may sanction its replacement, when necessary, provided that not more than P.s. 75/- is paid for the new bull. (ii) The Commissioner of Police may purchase the horses required for the Hyderabad City Police. (iii) The Inspector-General of Police may purchase horses at the rate of one horse for every five pupils under training in the Police Training School, Anantapur. The cost of each horse should not exceed Rs. 500/-.
	(C) Animal Husbandry Dept.	(a) The Director of Animal Husbandry may incur or sanction expenditure for the purchase of Livestock for experiments of research and scientific value subject to a limit of Rs. 2,000/- on account of any one experiment. The total annual cost of these experiments should not exceed Rs. 20,000/-. (b) The Deputy Director, Veterinary Biological and Research Institute, Hyd. may incur expenditure

(1)	*(2)*	*(3)*
		on purchase of experimental animals for research and scientific work of the Laboratories and institutions under his control, subject to a limit of Rs. 5,000/- at a time within an annual ceiling of Rs. 5,000/-. (c) The Principal, School of Animal Reproduction may incur expenditure on purchase of experimental animals for research and scientific work of the Laboratory and institutions under his control subject to a limit of Rs. 5,000/- at a time within an annual ceiling of Rs. 3,000/-. (d) Veterinary Officers may incur or sanction expenditure connected with Live-stock Operations and for cultivation purposes at the Live-stock Farms and other Institutions of Animal Husbandry Dept. to the extent indicated below :—
	Authority	***Extent of delegation***
	(i) Director of Animal Husbandry.	Full powers to purchase live-stock under Tender System and upto (25) animals at a cost of not exceeding Rs. 25,000/- at a time, without Tender System. He may also sanction the sale of animals of any kind including Poultry, Plgs, Sheep, etc., and also the sale of all Farm, Produce at the scheduled rates fixed by him from time to time.
	(ii) All Deputy Directors and other Officers of similar rank.	May buy (and sell) all live-stock and other routine and ordinary working expenses connected with the management of Farms and Projects upto a limit of Rs. 5,000/- subject to availability of provision. May fix the value of the Livestock for the purposes of the stock returns.
	(iii) All Regl. Asst. Directors, Sheep and Goat Devlpt. Officers, Special Officer of Live-stock Farms, Feed & Fodder Devlpt. Officer and other Officers of similar rank.	As in the case of (ii) above upto a limit of Rs. 2,000/- subject to availability of provision.
	(iv) District Veterinary Officers, all Superintendents of Livestock Farms, Dairy	As in the case of (ii) upto a limit of Rs.1,000/- subject to availability of provision. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974].

(1)	*(2)*	*(3)*
	Farms, Poultry Research Stations, Cattle-cum-Dairy Farms, Poultry Farms, Sheep and Goat Breeding Farms, and all other Officers of similar rank in charge of Institutions of the above kind.	
		The Officers of the Animal Husbandry Department may incur expenditure on the purchase of cattle feeds locally, if their requirements do not exceed 250 seers per item per month, after obtaining quotations every month accepting the lowest of them. The expenditure involved is subject to the prevailing market rates of cattle feeds". [Govt. Memo.No. 40324/ Accts./60, Dt. 25-4-1960].
32.	**Magic Lanterns.**	See Item 23.
33.	**Marriage registration.**	A non-official marriage registrar may draw from the treasury once a month or as soon as necessary on bills countersigned by the District Magistrate any amounts expended by him in connection with marriage registration in excess of the fees collected.
34.	Menials paid from contingencies.	(1) Heads of Depts. and other authorities empowered to draw contingent bills may sanction the employment of unskilled menial on non-pensionable establishments, whose pay is debited to contingencies provided the rate of pay does not exceed the limits indicated below. Heads of Depts. and District Supdts. of Police may also sanction the employment of skilled labourers such as maistries, engine drivers and carpenters on non-pensionable establishments whose pay is debited to contingencies provided the rate of pay does not exceed the limits indicated below.
	I. UNSKILLED:	
	(a) Menials within the twin cities.	Rs. 50/- p.m.
	(b) Menials within the District Headquarters.	Rs. 45/- p.m.
	(c) Menials within other areas.	Rs. 40/- p.m.

(1)	*(2)*	*(3)*
	(d) Man or Woman (Part-time)	Ps. 0,35/- per hour of work or P.s. 20/- p.m.
	(e) Boy worker (Full time)	P.s. 35/- p.m.
	(f) Boy worker (Part time)	Rs. 0.25 ps. per hour of work or Rs. 12 p.m.
	II. SKILLED	
	(a) In twin cities.	Ps. 60/- p.m.
	(b) In District Headquarters	Rs. 55/- p.m.
	(c) In Other areas	Ps. 50/- p.m. The casual labour employed on daily rates of wages shall be paid at a rate not exceeding Es. 5/- (Five) per day in the twin cities of Hyd. and Secunderabad and in Visakhapatnam and at Ks. 4/- (Four) per day in the other Districts. [G.O.Ms.No. 87, Fm. & P1g. Dt. 27-2-1976] (a) Unskilled menials include Masalchis, sweepers, cleaners, panka-pullers, watchmen, water suppliers, scavengers, toties, gardeners, etc. No panka-pullers shall however be employed, where there is electricity in Office and proposals for fixing up fans where necessary shall be sent to the Govt. for consideration. (b) The maximum rate of pay for an unsklilled menial or skilled labourer should not be sanctioned as a matter of course, but the pay of each post should be fixed with due regard to the nature of the work and the prevailing market rate of pay for the class of the work required. The limits fixed above are the maximum limits and they do not preclude authorities competent to fix the rates of remuneration payable to menials paid from contingencies from fixing lower rates than those fixed above. No unskilled menials or skilled labourer paid from contingencies, may be paid at a rate exceeding the relevant maximum laid down above, unless the Govt. have specially sanctioned it. Unless there is enough work to justify employment for a whole time worker on monthly basis, casual labour or part-time workers shall be employed. (c) No distinction need to be made between those employed in the twin cities, District Headquarters and other areas in the case of Man or

(1)	*(2)*	*(3)*
		woman Worker (part-time) Boy Worker (Full time) and Boy Worker (part-time) referred to above and the rates of remuneration fixed above do not vary with the areas where they are employed. [Memo.No. 11205-A/65-6, Dt. 10-7-1969 & Memo.No. 45965- A/1202/Accts./69-3, Dt. 27-9-1969]. Heads of institutions concerned may sanction maternity leave on full leave salary for a period not exceeding two months at a time to all married female Government servants in the Medical Dept. whose pay is met from contingencies. The District Supdts. of Police may incur expenditure on waterman or water charge after making sure that the expenditure is absolutely necessary, subject to the prevalent local rates as in the case of unskilled menials like sweepers, scavengers etc.
Note 1 :—The Director of Medical services may sanction the employment of menials paid from contingencies in Government medical institutions upto the maximum of the scale sanctioned by the Government for such menials.		
		The Director of Medical Services may employ surveyors in Govt. hospitals where necessary provided that the pay of a surveyor does not exceed Rs. 20/- a month in the case of District Headquarters Hospitals and Rs. 15/- a month in other cases.
Note 2 :—The Gazetted Assistant to the Headquarters Deputy Directors of Agriculture may exercise the powers of a Head of Department in this respect. ***Note 3*** :—Toties in Government hospital belong to the regular establishments do not come within the category of menials paid from contingencies. ***Note 4*** —The maximum rates of pay laid down in the above rule do not apply to coolie labour employed occasionally on daily wages, but they apply to menials paid from contingencies and to menials whose pay is charged to estimates for works. ***Note 5*** :—The rate of daily wages to temporary substitutes employed in the Registration Department in the place of peons absent on remittance duty or on account of court attendance is fixed at 25 naye paise. ***Note 6*** —The maximum rate of pay of a unskilled and a skilled labourer in the Minor Irrigation Establishment will be Rs. 20/- per mensem and Rs. 35/- per mensem, respectively. ***Note 7*** :—The maximum rate of pay of a skilled labourer and an unskilled labourer in the Rural Water Supply establishment will be Rs. 35/- per mensem and Rs. 20/- per mensem, respectively. ***Note 8*** :—Unskilled labour and menials paid from contingencies (Man or Woman Full time) in the cities of Hyderabad and Secunderabad shall be paid a consolidated pay of Rs. 45/- per month. [Memo.No. 63594/Accts./61, Dt. 5-10-1961]		

(1)	*(2)*	*(3)*
Note 9 :—Man or woman worker, unskilled, part-time, paid from contingencies, in the cities of Hyderabad and Secunderabad, shall be paid wages at the rate of 3Op. per hour or at Rs. 15/- per month (consolidated). [Memo. No. 2176/885/Accts./62-3, Dt. 7-7-1962] ***Note 10*** :—Messengers working in the Semen collection centres sent along with semen shippers may be allowed their Daily Allowances and Travelling Allowance in tour regulated in accordance with the above Rule 34(1), (2) of Appendix 7, Andhra Pradesh Financial Code, Volume II. [Memo.No. 61769/1974/Accts./62-3, Dt. 19-9-1962]		
		(2) The pay of a menial paid from contingencies who is temporarily taken into camp in exceptional circumstances, may be enhanced for the period of the tour by an amount not exceeding the travelling allowances admissible under the A.P. Travelling Allowance Rules to Govt. servant of the lowest grade. Provided that he would have been eligible for a daily allowance during the tour if he had been working on the regular establishment. The enhanced pay in lieu of travelling allowance may be raised by 50 percent., in the case of journey in the special tracts included in Class I, and by 331/3 per cent, in the case of journeys in the localities included in Class II, in Annexure V to the A.P. Travelling Allowance Rules. "Scavengers, Sweepers and Mazdoors working in the Govt. Press, Kurnool, belong to the regular establishment and do not come within the category of menials paid from contingencies." [Memo.No.38598/1396/Accts/64-2,Dt.14-7-1964]
Note 1 —Measures in the Survey Department are, however, eligible for travelling allowance as provided in Annexures II and III of the Andhra Pradesh Traveling Allowance Rules. ***Note 2*** :—Lascars and Maistries working under the special overseer of the Social Welfare Department are eligible for travelling allowance on the scale laid down for Government servants of the lowest grade in Annexure I to the Andhra Pradesh Travelling allowance Rules. ***Note 3*** :—Maistries and menials employed by the Public Health Department on fumigation work in plague-infected districts may be paid the actual expense, incurred on travelling from place to place in the course of their duty. ***Note 4*** —In the State Broadcasting Department, mechanics paid from contingencies are eligible for travelling allowance consisting of 11/2 third-class fares for journeys by rail and a daily allowance of fifty paise except on days on which railway journeys are made, menials paid from contingencies are eligible for travelling allowance at the rate fixed for last grade servants in Grade XIII of Annexure Ito the Andhra Pradesh Travelling Allowance Rules. The mechanics paid from contingencies are also eligible to draw road mileage as for a Government servant of Grade XI.		

(1)	*(2)*	*(3)*
Note 5 :—The followers of the Special Aimed Police for the journeys performed by them when they move with their companies on bandoubust duties are eligible for travelling allowance on the scale laid down for Government servants of the lower grade in Annexure I to the Andhra Pradesh Travelling Allowance Rules. [Memo.No. 43232/W & M./54-2, Fin., Dt. 21-10-1954]		
		(3) Muster Rolls should be maintained for all coolies employed on manual labour and paid at daily or monthly rates. See Subsidiary Rule 20 under Treasury Rule 16. (4) For purposes of departmental scrutiny and gent audit, all drawing officers should described in their contingent bills and registers the class to which each menial belongs, so that controlling officers may be able to see during inspections that the rates are to prima facie extravagant. (5) Each head of a department should forward to the Accountant-General annually in April a consolidated certificate in the following form in support of the wages fixed for menials. *"Certified that the rates of pay allowed for the different classes of menials are fixed with reference to the prevailing market rates, and are within the maximum rates laid down by the Govt. in Item 34 of Appendix 7. A.P. Financial Code except in cases for which the Govt. Spl. sanction has been obtained for the rates paid."*
35.	**Mosquito-netting.**	(1) The head of an office or a Gazetted Govt. servant to whom the head of the office has delegated the power of drawing establishment pay bills, may sanction and advance for the purchase of mosquito nets to all permanent non-Gazetted Govt. servants resident or working in Govt. Offices in places where there is risk of malaria. Officiating and temporary men who are not likely to be ousted within the period of repayment will also be eligible for the advance. The advance will be free of interest. A list of areas where there is risk of malaria will be drawn up by the Director of Public Health and communicated to all Heads of Departments for information. (2) The advance shall be limited to the amount actually required for the purchase of mosquito

(1)	*(2)*	*(3)*
		nets in each case for the use of the Govt. servant and the members of his family, subject to a maximum of one month's pay including dearness allowance or Rs. 50/- whichever is less. (3) The advances should be recovered in equal monthly instalments not exceeding 12 by deduction from pay bills. In the case of Government servants drawing comparatively higher rates of pay, recovery may be effected in a smaller number of instalments. The recovery will commence from the month subsequent to that in which the advance is drawn, e.g., if the advance is drawn in January, 1956, the first recovery will be on the 1st February, 1956 on pay drawn for January, 1956. The recoveries will be made whether the Government servant is on duty or on leave. (4) Procedure of the drawal and supply of mosquito nets : The Director of Stationery should purchase and keep a sufficient stock of mosquito nets and meet the expenditure from the contingent allotment of his office. All heads of offices will prepare the necessary indents for the number of mosquito nets required by the non-gazetted subordinates under their control and forward them to the heads of departments concerned, who will consolidate them and send them on to the Director of Stationery. The latter will arrange to supply the required number of nets for his stock to each office direct along with a bill of cost in duplicate for the cost of the nets supplied including cost of packing, railway freight etc. On the receipt of the nets and the bill of cost from the Director of Stationery the cost per net should be worked out by the head of the office, and cash recoveries effected from Govt. servants should be remitted into the treasury through challans to the credit of the Director of Stationery. In other cases, the head of the office should sanction the advance subject to the limits laid down in the Rule (2) above, prepare adjustment bills and present them at the treasury for affording credit to the Director of Sta-

(1)	*(2)*	*(3)*
		tionery, by per contra debit to "P. III. Deposits and Advances (Advances not bearing interest) Advances repayable —C. Special advances —F. Other advances (Advances to Govt. servants in malarial tracts for the purchase of mosquito nets)." The bill of cost shall then be returned to the Director of Stationery duly countersigned with an intimation of the manner in which credit has been afforded to him. The detailed accounts for the advances granted should be maintained and recoveries watched by the departmental authorities concerned. At the end of every official year, the head of each department should send to the Accountant-General a certificate of acceptance of balances outstanding in the department similar to the certificates furnished in the case of other special advances mentioned in Article 246 of this Code.
36.	**Motor Vehicles—**	
	(A) Hiring Charges.	The District Superintendents of Police are empowered to hire motor-buses for Police arrangements. (i) during large festivals, tours of the Governor and visits of other high personages, keenly contested elections to Legislatures and local bodies, etc., (ii) to keep order in disturbed localities and in other similar situations, and (iii) in connection with the mobilisation aid training of District Armed Reserves and State General Reserves. They should submit to the Inspector-General of Police by the 15th January and the 15th July of each year a statement showing— (1) the occasions on which motor buses were hired during the previous half year; (2) the number of buses hired on each occasion; (3) the number of days for which each bus was engaged; and (4) the amount paid on account of each bus. The Inspector-Genl. of Police should arrange for the scrutiny of the statements and satisfy himself that the expenditure incurred is reasonable and justified.

(1)	*(2)*	*(3)*
		Superintending Engineers of Operation Systems and the Executive Engineer (Electricity) Vijayawada, may sanction incidental expenditure upto a limit of Rs. 500/- on hiring of private lorries when Govt. lorries are not readily available for attending to emergent repair works in times of breakdowns and failure of supply. The Chief Engineer (Electricity) should submit to the Government at the beginning of every half year a report showing the number of occasions in which this was exercised during the previous half-year and the expenditure incurred on each occasion with other relevant particulars. The authorities noted below may sanction incidental expenditure on hiring of private lorries when Government lorries are not readily available for attending to the work of an emergent nature to the extent of limit noted against them.
	Authority	***Extent of delegation***
	(a) Director of Animal Husbandry.	Upto a limit of Rs. 1,000/-.
	(b) All Deputy Directors and other officers of similar rank.	Upto a limit of Rs. 500/-.
	(c) All Regl. Asst. Directors, Sheep and Goat Devlpt. Officers, Special Officers incharge, Livestock Farms and Poultry Devlpt. Officer and other Officers. of similar rank.	Upto a limit of Rs. 150/-. [Memo.No.32786/585/Accts./69-7, Dt. 9-1-1974]
(B)	Maintenance and upkeep of Motor Cars.	The charges for the maintenance and upkeep of a motor car supplied by the Govt. for the use of a person holding an office (other than the Head of the State) should be met in the manner laid down by the Govt. to meet the cost of special re- pairs in each case. Usually the Govt. meet the cost of special repairs, such as the replacement of worn-out or broken parts, and the person using the car has to meet all the ordinary running expenses, such as the wages of driver and cleaner, if any, insurance charges, if any, and the cost of petrol, oil and the renewal of tyres.

(1)	*(2)*	*(3)*
		In the case of the staff cars belonging to the Andhra Pradesh Fire Services, the entire maintenance charges including the wages, of drivers and cleaners and the cost of repairs and running charges will be met by the Government.
	(C) Purchase of motor vans or ambulances.	1. The Inspector-General of Police may buy motor vans or ambulances to replace existing ones subject to the following two conditions (1) No van or ambulance should be replaced until it has reached the mileage or period specified below :
	(i) Three tone chassis lorries and station wagons.	40,000 miles or 4 years whichever occurs first.
	(ii) Motor cycles.	25,000 miles or 3 years whichever occurs first. A Motor vehicle which has reached the mileage or period above should be "traded in" for a new vehicle and not condemned automatically after that period. (2) The Inspector-General should submit to the Government by the 15th April of each year a return showing the number of motor vans or ambulances replaced during the previous year and the following details for each replacement (i) make of the replaced van or ambulance, (ii) make of the new van or ambulance, (iii) date of purchase of the replaced van or ambulance, (iv) date of purchase of the new van or ambulance, (v) price paid for the replaced van or ambulance. (vi) price paid for the new van or ambulance. and (vii) total amount spent on repairs to the replaced van or ambulance.
Note :—The Inspector-General of Police may condemn jeeps which are not roadworthy.		

(1)	*(2)*	*(3)*
		II. The Director of Fire Services may buy fire tenders, ambulances, etc., to replace existing ones subject to the condition that no van or ambulance should be replaced until it has been in use of 5 years and has been examined and condemned by a Motor Vehicles Inspector as not worth repairing and to further condition, (2) mentioned in Rule 1 above.
(D)	Repairs to motor vans, buses, lorries or ambulances.	(1) All heads of departments (see Appendix I) and the Director, Government Press, may sanction expenditure on repairs to motor vans upto a limit of Rs. 5 00/- for repairs carried out at a time to one or any number of motor vans used in the same department, subject to the condition that the rules regarding the invitation of tenders for the execution of works are observed.
Note 1 :—The Directors of Medical Services is authorised to exercise the above powers in regard to motor vehicles, such as lorries, buses, ambulances, etc., which are in use in the medical department. ***Note 2*** —The condition regarding the invitation of tenders does not apply to cases where repairs are carried out in the Government Automobile Workshop. ***Note 3*** —The Chief Conservator of Forests may incur expenditure to the extent of Rs. 1,000/- at a time, on repairs and purchase of spare parts.		
		(2) The following officers, of the Police Department, are similarly authorised to incur expenditure on repairs to motor or vans and the purchase of spare parts of equipment for them subject to the following limits for expenditure incurred at any one time.
	1. District Superintendents Police and Officers of the same rank.	May sanction purchase of spare parts, repairs to motor vehicles and purchase of tyres, tubes, flags, etc., at any one time upto Rs. 600/-. [Memo.No. 48450/ Accts./61-2, Dt. 26-8-1961].
Note :—Apart from the above powers the Superintendents of Police and other Officers of the Police Department of the rank of Superintendents of Police are empowered to purchase essential spare parts of the motor vehicles of the Police Department likely to be required very often, in advance upto a limit of Rs. 600/- and to keep them to their stocks for meeting to the urgent repairs becoming necessary to the motor vehicles in their respective charges. [Memo.No. 59769/1880/Accts./63-1, Dt. 7-9-1963]		
		The Additional Director of Fire Services is authorised to sanction repairs to motor vans upto Rs. 1,500/- without distinction between spare parts and repairs. The Regional Fire Officers are authorised

(1)	*(2)*	*(3)*
		to sanction expenditure on repairs to motor vans and purchase of spare parts upto Rs. 1,000/- without distinction between spare parts & repairs. The District Superintendents of Police are authorised to sanction expenditure on repairs to appliances and purchase of spare parts for any one appliance at any one time upto Rs. 250/-. [Memo.No. 1253/B/155-2, Fin., Dt. 21-3-1954 & Memo.No. 58089/- 65, Dt. 3-5-68] Divisional Fire Officers are authorised to sanction expenditure on repairs and purchase of spare parts for Fire Service Appliances upto Rs, 150/- in each case at a time without distinction between spare parts and repairs. [Memo.No. 58089/Accts./65, Dt. 3-5-19681 (2) The Dirt of Stationery is also similarly authorised to sanction expenditure upto a limit of Rs. 1,000/- at a time on repairs to the motor lorry in use in the Stationery Stores or for purchasing such equipment as may be required for its upkeep. [Memo.No. 5309/366/Accts./63-1, Dt. 18-4-1963] (3) The District Medical Officer, or the Superintendents of Hospitals, in whose jurisdiction motor vehicles, such as buses, lorries, vans etc., are maintained are similarly authorised to incur at any one time expenditure upto Rs. 250/- towards repairs for the motor vehicles and upto a limit of Rs. 100/- on account of these purchase of spare parts or equipment. (4) The Superintendent of the Government Mental Hospital at Waltair is empowered to exercise powers similar to those in entry (3) in regard to the motor vans, buses or lorries, maintained in his institutions. (5) The Principal, Agrl. College, Bapatla, is authorised to sanction expenditure upto a limit of Rs. 100/- at a time on repairs to motor vans, buses, lorries or ambulance. (6) The Sericultural Expert, and the Assistant Sericultural Expert, Hindupur are authorised to incur expenditure on repairs and renewals to the motor van of the Sericultural Section of the

(1)	*(2)*	*(3)*
		Department of Industries and Commerce subject to the following conditions (i) That the total annual expenditure on such repairs and renewals to the vans does not exceed the limit of Rs. 1,000/-; (ii) That the expenditure incurred at any time by each of the officers mentioned above does not exceed the limit specified below against each of them for repair or renewal:
	Name of the Officer.	*Repairs* Rs. *Renewals* Rs.
	Sericultural Expert and Asst. Sericultural Expert.	100 100
(D)	Spares and Repairs to Motor Vehicles.	Director of Agriculture Rs. 2,000 at a time, Joint Director of Agriculture Rs. 1,000 at a time. (Memo.No.75798/Accts./59, Dt. 22-9-1961). (7) Officers of the Agricultural Department of and above the rank of District Agricultural Officers may incur expenditure upto a limit of Rs. 50 at a time on repairs of spare parts to motor lorries, jeeps, tractors. ploughs, etc., under their control. (8) The Chief regional Fire Officers may incur expenditure on the purchase of spare parts of fire services vehicles upto a limit of Rs. 200 at a time. They may also incur expenditure on repairs to the vehicles upto the above limit. (9) The Dy. Secretary to Govt. in the Genl. Admn. Dept. incharge of establishment may incur expenditure on the purchase of petrol, oil, and lubricants required for the staff cars, the circulation vans and the motor cycles maintained in the General Admn. Dept. and he may also incur expenditure not exceeding Rs. 200/- only per motor car, van or cycle at any one time on the repairs and replacement of parts for the above motor vehicles and motor cycles. [Memo.No. 1 956/Accts./54-3, Fin. Dt. 31-7-1954] (10) Heads of Departments who do not make purchases under the rate contract system, may purchase their requirements of tyres and tubes

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td></td><td></td><td>from the Branch Offices of the tyre manufacturing companies upto a limit of Rs. 1.000/- at a time, subject to instructions 9 and 10 under Rule III of Article 125 of this Code.</td></tr>
<tr><td colspan="3">***Note*** :—The Chief Conservator of Forests is authorised to exercise these power to the extent of Rs. 2,000/- at a time.(Memo.No. 8908277/Accts./64-6, Dt. 27-9-1965)</td></tr>
<tr><td></td><td></td><td>(11) The Director of Fisheries may incur an expenditure upto Rs. 2,500/- for a period of 6 months on repairs and purchase of spare parts for any one Vehicle (including land Rover) subject to the condition that he can spend only upto Rs. 1,000/- for the purposes at any one time. The Assistant Director of Fisheries may incur an expenditure upto Rs. 500/- for a period of 6 months on any one (including Land Rover) subject to the condition that the total expenditure on any one vehicle including that sanctioned by the Director of Fisheries should not exceed Rs. 2,500/- during that period.
[Memo.No. 37703/Exp-C/55-1, Dt. 15-7-1955]

(12) Conservator of Forests and Divisional Forest Officers (Working Plan Officers and Assistant Conservator of Forests) may at any one time, sanction expenditure on repairs and purchase of spare parts or other equipment to motor vehicles such as jeeps and land rovers subject to the following limits</td></tr>
<tr><td></td><td></td><td><table><tr><th>Conservators of Forests.
Rs.</th><th>Divisional Forest Officer.
Rs.</th></tr></table></td></tr>
<tr><td></td><td>1. Repairs to motor vehicles such as jeeps and land rovers.</td><td><table><tr><td>500</td><td>100</td></tr></table></td></tr>
<tr><td></td><td>2. Purchase of spare parts or equipments, for motor vehicles such as jeeps and land rovers</td><td><table><tr><td>250</td><td>100</td></tr></table>
(Memo.No. 74270/Exp.C/55-2, Fin. Dt. 9-1-1956 & Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965).</td></tr>
<tr><td></td><td></td><td>(13) The following Officers of the Revenue Department are authorised to incur expenditure on repairs to Motor Vehicles in their charge subject to the following limits, on any one vehicle in any one month without prior consultation</td></tr>
</table>

(1)	*(2)*	*(3)*
		with the Area Transport Officer, subject to the condition that the bills should be scrutinised by the Area Transport Officer after completion of repairs and before payment.
	1. Tahsildars.	Rs. 50/- p.m.
	2. Revenue Divisional Officers.	Rs. 100/- p.m.
	3. Special Deputy Collectors.	Rs. 100/- p.m. [Memo.No. 28753-A/714/Accts./68-14, Dt. 11-9-1969] (14) Deputy Registrars of the Co-operative Department may sanction in consultation with the Assistant Radio Engineer, the Transport Commissioner and the Area Transport Officers concerned, expenditure at any one time on purchase of spare parts or equipments for them subject to the following limits (i) Repairs executed through authorised work shops to propaganda vans and jeeps in their custody Rs. 100/-. (ii) Purchase of spare parts or equipments for them Rs. 50/-. [Memo.No. 14440/Accts./61-1, Dt. 17-3-1961] (15) Not withstanding the general delegation in item 13, the Revenue Divisional Officers at Visakhapatnam and Kurnool and the Sub-Collectors at Vijayawada and Chandragiri may incur expenditure on repairs and replacement of the Government cars stationed at Circuit House, Visakhapatnam, State Guest House, Kurnool, Vijayawada and at Tirupati upto a limit of Rs. 100/- at any one time. [Memo.No. 14504/A/Accts./62-2, Dt. 11-4-1962]. (16) District Public Relations Officers may incur an expenditure upto a limit of Rs. 25/- (Rupees twenty five only) for the purchase of spare parts at a time and for minor repairs to the Government vehicles under their control in consultation with the Area Transport Officers concerned. [Memo.No. 58464/Accts./62-5, Dt. 31-1-1964]. (17) The Regional Assistant Directors of Public Health (General) may incur at any one time

(1)	*(2)*	*(3)*
		expenditure upto Rs. 250/- repairs to motor vehicles and upto a limit of Rs. 100/- on the purchase of spare parts or equipment. [Memo.No. 14254/652/Accts./63-2, Dt. 3-4-1963] The Director of Public Health is authorised to incur expenditure upto Rs. 1,000/- on repairs and purchase of spare parts on each vehicle. [Memo.No. I 6908!508/Accts./634, Dt. 6-5-1964] (18) The Deputy Supdts. of Police in the Range Offices of the Anti-Corruption Bureau may incur expenditure upto Rs. 60/- each at a time on minor repairs or purchase of spare parts to the Government Vehicles allotted to the Range Officers from the allotment under "Maintenance of Vehicles" in the Budget Estimates for Anti- Corruption Bureau. [Memo.No. 24688/841 /Accts./64-1, Dt. 30-5-1964] (19) (a) District Educational Officers may incur expenditure on repairs and replacements of the parts of the jeeps under their control upto Rs. 50/- at a time; and (b) The Regional Deputy Directors of Public Instruction may sanction the expenditure on repairs and replacements of the parts of the jeeps under the control of the District Educational Officers and also the jeeps of their offices upto Rs. 200/- at a time. [Memo.No. 36247-A/l318/Accounts/64, Dt. 19-6-1964] (20) The District Collectors and the Board of Revenue may incur and or sanction expenditure towards repairs and replacements on motor vehicles subject to the following conditions : (a) The District Collector may incur and or sanction expenditure upto Rs.1,000/- at a time subject to a maximum of Rs. 2,000/- in a financial year on each motor vehicle. (b) The Board of Revenue may incur and or sanction expenditure upto Rs. 2,500/- at a time on each motor vehicle subject to a maximum of Rs. 5,000/- p.a.

(1)	*(2)*	*(3)*
		(c) The powers delegated in clauses (a) and (b) relate only to the motor vehicles of Revenue Department which are under the jurisdiction of the Area Transport Officer, Vijayawada. [Memo.No. 59190/775/71-2, Dt. 24-3-1975]. The powers delegated to the Collectors and the Board of Revenue in the clauses (a) and (b) above will be subject to the condition that if the cumulative total amount of repairs money spent on any vehicle exceeds Rs. 7,500/- which is roughly 50% of the value of the vehicle sanction of the Government should be obtained in the matter. [Memo.No. 58355/559/Accts./64-11, Dt.1-3-1971] (a) The Collector, Kurnool and Special Chenchu Officer and the Dist. Forest Officer, Kurnool, Nandyal and Giddalur may incur expenditure towards purchase of spare parts repairs charges on the jeeps under the control of the Forest Department, employed for the Chenchu ameliorative works as shown below:
1.	Collector, Kurnool & Special Chenchu Officer.	Rs. 500 at a time subject to a maximum of Rs. 2,500 during a year subject to budget allotment.
2.	District Forest Officers, Kurnool, Nandyal and Giddalur.	Rs. 100 at a time subject to a maximum of Rs. 500 during a year and also subject to the budget allotment, (Memo.No. 40976/Accts. 65-6, Dt. 6-12-1967). (b) The Director of Settlements, Survey and Land Records, and Deputy Director, Survey and Land Records, Rajahmundry, Settlement Officers and Assistant Directors of Survey may incur and or sanction expenditure towards repairs and replacements on Motor Vehicles subject to the following conditions (i) The Dir, of Settlements, Survey & Land Records may incur or sanction expenditure upto Rs. 750/- at a time towards repairs and purchase of spare parts on Motor Vehicles under his control subject to a max. of Rs. 1,500/- within a period of six months, on each Motor Vehicle. (ii) The Deputy Director of Survey and Land Records, Rajahmundry may incur or sanc-

(1)	*(2)*	*(3)*
		tion expenditure upto Rs. 3 00/- at a time subject to a maximum of Rs. 1,000/- in a year on each vehicle under his control (i.e., including the vehicles under the Assistant Directors of Survey and his control). (iii) The Settlement Officers & the Assistant Directors of survey and Land Records are empowered to incur expenditure for minor repairs on the Motor Vehicles under their control upto a maximum limit of Rs. 100,- (Rupees one hundred only) in anyone monti without prior consultation with the Area Transport Officer subject to the condition that the bills should be scrutinised by the Area Transport Officer after completion of repairs and before payment. (iv) The Settlement Officers, the Dy. Director of Survey and Land Records, Rajahmundry & Asst. Directors of Survey specified above are authorised to indent for tyres, tubes and batteries direct from the approved firms indicated by the Area Transport Officer, subject to the following conditions :- (a) that every replacement of a tyre or battery should be undertaken only after it is certified to be necessary by the Area Transport Officer; (b) that the prices charged by the Firm are at the same concessional rates which are given to the Area Transport Officer; (c) that the bills be sent to the Area Transport Officer for scrutiny, and (d) that in the case of Assistant Director of Survey and Land Records, the approval of Director of Survey and land Records, the approval of Director of Settlements, Survey and Land Records should be obtained". [G.O.Ms.No.318, Fin.&Plg., Dt. 27-7-1976] 21. The following officers working in the Consolidation of Holdings may incur expenditure, as noted against each, for repairs to Government Jeeps provided to them :

(1)	*(2)*	*(3)*
1.	Director of Consolidation of Holding (in the cadre of Collectors).	Upto Rs. 500/- at a time subject to the maximum of Rs. 2,500/- during the year.
2.	Consolidation Officers of the cadre of Deputy Collectors.	Upto Rs. 100/- per month.
3.	Assistant Consolidation Officer of the cadre of Tahsildar.	Upto Rs. 50/- per month. (22) The following Officers of Animal Husbandry Department, subject to the observance of the Special Restrictions of Ceiling imposed and rules regarding invitation of tenders etc., for the expenditure of works, expenditure on repairs and replacements, may sanction to the extent of limit to one or any number of Motor vehicles used in the same department and also for purchasing spare parts.
	(a) Director of Animal Husbandry.	Rs. 2,000/-.
	(b) All Deputy Directors and other Officers of similar work.	Rs. 500/-.
	(C) All Regional Asst. Directors, Sheep & Goat Devlpt Officer, Poultry Devlpt. Officer, Special Officer I/c Livestock Farms and other Officers of similar rank.	Rs. 250/-.
	(d) All Dist. Veterinary Officers, Superintendents of all Livestock Farms, Sheep and Goat Farms, Poultry Officers I/c of the Institutions of the above kind.	Rs. 100/-,
	(e) Taxes-Police Dept. Motor Vehicles Tax.	May be paid by Government in the case of Police Inspector/Reserve Inspectors in respect of Motor cars or Motor cycles and the Sub-inspectors, Reserve Sub-inspectors in respect of motor cycles maintained by them, for the discharge of their official duties.
	(f) Taxes-Fire Service Dept. Motor Vehicles Tax	May be paid by Government in the case of Asst. District Fire Officers in the Fire Service Department

(1)	*(2)*	*(3)*
		in respect of the motor cars or motor cycles and station officers in the Fire Service Department in respect of motor cycles maintained by them for the discharge of their official duties. [Memo.No. 57401/1848/Accts./62-1, Dt. 16-8-1962]
	(g) Cost of learners fees and testing fees for driving Jeep and Motor Cycle.	The Principal, Police Training College, Anantapur, is authorised to incur expenditure on the items mentioned in Column (2) in respect of the cadets i.e., Civil Sub-Inspectors, Reserve Sub-Inspectors and V 'Assistant Sub-Inspectors under training in Police Training College, Anantapur. [Memo.No. 38273/527/Accts./71-2, Dt. 29-3-1972].
37.	**Office Expenses.**	(1) Charges for such items as the following fall under this head Gum pots, rat traps, brooms, nails, soap, vinegar, time-pieces, water pots, ropes, matches, firewood, chalk, glue, paste. thread. Paper discs for use in Tell-Tale clocks, umbrellas for peons, mats, windows, lighting, other than electric, cloth for records, binding, advertisements, dhobying, supply of thinking water, phenyle, renting of post boxes, postal commission money orders and value payable parcels, local purchase of books of money order, telegraph and value payable post forms, postal anti railway guides and incidental expenditures connected with darbars held by Collector for the presentation of badges and sands to the recepients of the titles. (Govt.Memo.No. 24371/Accts./61-1,Dt.24-4-1961 & G.O.Ms.No. 253, Fin. & P1g., Dt. 23-1-1977) The nature of each charge should be described in detail in the contingent bill.

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 articles belonging to an office are treated as "office expenses" when they are not incurred in connection with tours.

Note 3 —The Heads of Departments may sanction supply of new time pieces to their offices under their control not exceeding one time piece for each block of buildings by way of first purchase or replacement of any existing condemned time piece. The Director of Stationery will supply the time piece free of cost on indent from the Head of Department.

[Memo.No. 64913/Accts./60-l, Dt. 29-7-1 960]

Note 4 : The Heads of Departments, may sanction the supply of new time pieces to their offices and to the offices under their control not exceeding one time piece for each block of

(1)	*(2)*	*(3)*
buildings by way of first purchase or replacement of any existing condemned time piece. The Collectors may exercise similar powers in respect of their offices and the subordinate offices in the District. The Director of Stationery will supply the time pieces free of cost on indent from the I leads of Departments, or Collectors as the case may be.' [Govt. Memo.No. 53598/Accts./61-l, Dt. 9-10-1961] ***Note 5*** : -The Assistant Collector, Government Guest House may accept counter-sign and pass for payment of bills of Electricity consumed in the office of the Government House Department and Lake View and Dilkusha Guest Houses upto Rs. 200/- per month and incur expenditure upto Its. 30/- per month on petty office contingencies within the budgeted grant. [Memo.No. 21 320/735/Accts./62-3, Dt. 14-6-1962] ***Note 6*** :- [he Chief Inspector of Factories, Andhra Pradesh. Hyderabad may sanction expenditure not exceeding Rs. 50 at a time for his office and also in respect of his Subordinate Offices. [Memo.No. 2988/Accts./67-6, Dt. 1-3-1968] ***Note 7*** : Amount paid to the Posts and Telegraphs Department for the renewal of abbreviated Telegraphic address of office should also be treated as "Office Expenses." [Memo.No. 22387/Accts./ô2-l, Dt. 4-4-1962]		
		(2) The Scales of expending and other limitations prescribed below should be carefully observed:
	(i) Advertisement charges	Advertisement charges may be incurred only with the sanction of the head of the department.
Note : The Additional Director of Fire Services may exercise the powers of the Head of the Department. [Memo.No. 58089/Accts./65. Dt. 3-5-1968]		
		Exception 1 —The Principal, Agricultural College, Bapatla may incur advertisement charges in connection with the selection and admission of students to the College. ***Exception 2*** —The Personal Assistant to the Director of Agriculture may incur expenditure on advertisement charges without any monetary limit. ***Exception 3*** :—The Chief Operation Engineers and the Chief Construction Engineer in the Electricity Department may incur advertisement charges to the extent necessary in their respective branches. ***Exception 4*** —The Director of Stationery may incur advertisement charges to the extent necessary in his department. ***Exception 5*** : —The Sanitary Engineer to Government may incur expenditure on advertisements of vacancies.

(1)	*(2)*	*(3)*
		Exception 6 :—A District Superintendent of Police may incur advertisement charges for advertising in newspapers published in Indian languages in his district in connection with the recruit- merit of constables. In other cases of advertisement, the District Supdt. of Police and the Commandant of the Special Armed Police Units may incur charges upto a limit of Rs. 50/-. ***Exception 7*** :—The Supdtg, Engineer Technical, may sanction advertisement charges upto Rs. 500/- in each case. [Memo.No. 77348/Accts./61-1, Dt. 11-12-1961] ***Exception 8*** :—The competent appointing authorities under Rule II and Annexure II of the Special Rules for the Andhra Pradesh Judicial Subordinate Service may incur expenditure on advertisement of vacancies in newspapers. ***Exception 9*** :—Supdtg. Engineers of Operation Systems, Chief Electrical Inspector to Govt. and the Executive Engineer (Electrical) Vijayawada, may sanction advertisement charges upto a limit of Rs. 20/- in each case. ***Exception 10*** :—Collectors and the Commissioner of Police. Hyderabad may incur charges for advertising vacancies in the posts of Assistant Public Prosecutors and Asst. State Prosecutors respectively in a single issue of not more than three principal English Dailies of the State. ***Exception 11*** :—The Director, Government Press, may incur expenditure upto a sum of Rs. 200/- every year on advertisement charges. ***Exception 12*** :— District Superintendents of Police and the Commissioner of Police, Fire Service Branch, may incur expenditure on advertisement charges upto a limit of Rs. 50/-. ***Exception 13*** :—The Joint Director of Agriculture may incur expenditure on advertisement charges without any monetary limit so far as the Agricultural Engineering and manure sections of his office are concerned. ***Exception 14*** :—Superintending Engineers of Public Works, Irrigation and Highways Departments

(1)	*(2)*	*(3)*
		may sanction advertisement charges upto a limit of Rs. 100/- in each case. ***Exception 15*** :—Executive Engineers of Public Works and Irrigation Departments and Divisional Engineers of Highways Department may sanction advertisement charges upto a limit of Rs. 50/- in each case. [Memo.No. 5367/Exp-C/56, Finance, Dt. 10-8-1956]
	(ii) Bindings.	See item 43.
	(iii) Map-mounting.	(a) The Director of Public Instruction is authorised to incur an expenditure not exceeding Rs. 20 in each case of mounting type-designs of school buildings and latreins intended for circulation among the managements of aided schools and mounting maps and charts required for use in the Education Department, if for any reason it is not possible to get the work executed at the Government Press. (b) The Director of Agriculture is authorised to incur an expenditure not exceeding Rs.20/- in each case on mounting of maps useful to the Agricultural Department, provided it is not possible to get the work executed at the Government Press.
	(iv) Umbrellas.	Only cadjan umbrellas should be supplied to peons, unless a cloth umbrella has been included in the scale of livery by the authority fixing the scale.
	(v) Money Order charges.	(a) *General* :—Charges on account of the issue of money orders may be treated as contingent expenditure by all Government servants who are authorised to draw contingent bills, when a remittance by money order is unavoidable and is necessary in the interest of the Public service [See also clause (e) of Treasury Rule 7(2) and Instruction 28 under Treasury Rule 16] *Remittance by a Deptl. Officer at Payee's Cost:*— In cases where remittances are made by a departmental officer by postal money order, the cost of remittance of which is borne by the payee concerned, the departmental officer may purchase a blank money order form from any Post Office and remit the amount after deducting money order corn-

(1)	*(2)*	*(3)*
		mission including the cost of purchasing the blank money order form. The cost of the form and the money order commission will be treated as forming one transaction and entries will accordingly be made in the cash book. *Remittance by a Departmental Officer at Govt. Cost* —In case of remittance of amount payable by a departmental officer where the cost of remittance is borne by the Govt. the blank postal money order form may be purchased from the permanent advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is remitted to the payee by postal money order, the net commission paid to the post office (the total amount of commissions reduced by the cost of blank money order form) as also the amount remitted will be treated as expenditure on the date of remittance. Entries will be made in the cash books as and when the transaction takes place. In office where remittance of amounts payable by the Govt. at the latter's cost is common feature it is permissible to purchase out of permanent advance blank postal money order forms in bulk from post office, an account of blank money order forms being kept in the same form of service postage stamps. [Memo.No. 5895/683/Accts./70, Dt. 11-2-1972] (b) *Remittance of pay and allowances* —The pay. travelling allowances and contingent charges of subordinate Govt. servants employed in out- of-the way places may be remitted by money- order at the expense of the Govt. when the headquarters of the subordinate is more than five miles from the treasury, provided that the money order commission will not be more than the travelling allowance payable if a peon were sent to encash the bill, cash order or Govt. draft, 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 my permit such remittance even when the money order commission exceeds the travelling allowance that would be payable to a peon.

(1)	*(2)*	*(3)*
		The pay of village establishments may be remitted by money order at the expense of the Govt. when the village is at least twenty miles from the treasury.
Note 1 —In the Public Works and Electricity Departments 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 five miles 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. ***Note 2*** —The Ratho Engineer, State Broadcasting, may remit by money order at the expense of the Government the monthly salaries due to the mechanics and peons paid from contingencies when on tour.		
		(C) Remittance of scholarship payments:- (1) Agency Divisional Officers may remit the amounts payable to holders of scholarships in elementary schools to the headmasters concerned by money order at the expense of the Government. (2) When a payment has to be made on account of scholarships awarded by the Social Welfare Department at an institution situated at a place where there is no sub-treasury, the Dist. Welfare Officer, if there is one for the district concerned, and otherwise the Personal Assistant to the Director of Social Welfare may cash the bill and remit the amount to the head of the institution by money order at the expense of the Government for disbursement to the scholarship holders. (See Instruction II under Treasury Rule (16). (3) The Deputy Inspector of Schools, Bobbli range, may draw the cash once in three months scholarships bills relating to the Board Higher Elementary School, Perumalai, and remit the amount to the head-master of the School by money order at the expense of the Government. (4) The Dy. Inspectors of Schools may incur expenditure on money order commission in respect of the disbursement of scholarship bills for elementary schools for boys situated far away from the Govt. Trea-

(1)	*(2)*	*(3)*
		sury, provided that the Director of Public Instruction has specifically authorised the adoption of the system of remittance by money orders in the range concerned.
	(vi) Towels.	(a) The Principal, Agricultural College, Bapatla, is permitted to incur an expenditure not exceeding Rs. 15/- per annum for each section for the purchase of towels or soft cloth for dusting the books in the Agricultural College Library. (b) The Superintendent Agricultural, Research Station, Anakapalle is permitted to incur expenditure not exceeding Rs. 10/- per annum for the purchase of towels or soft cloth for use of the Chemical Botanical and Millets Laboratories at the station. (c) The Bio-Chemist attached to the Fruit Products Research Laboratory, Kodur, is permitted to incur an expenditure not exceeding Rs. 10/- per annum for the purchase of towels for laboratory use.
	(vii) Renting of post boxes	The State Port Officer is authorised to incur an expenditure not exceeding Rs. 15/- per annum for the renting of post boxes.
	(viii) Refreshments	(a) The Asst. Comptroller, Government House Department is empowered to incur the expenditure upto Rs. 2,600/- in all per month within the Budgetted grant on purchase of the items within the specified limit as indicated below and render the accounts direct to the Accountant-General, A.P., Hyderabad.

	Rs.
(i) Purchase of Vegetables	300.00
(ii) Purchase of Kirana	300.00
(iii) Purchase of Fresh Fruits	200.00
(iv) Purchase of Dairy Products	300.00
(v) Purchase of Fish	300.00
(vi) Purchase of Oilman Stores	300.00
(vii) Towards furnishing and repairs to furniture	400.00
(viii) Charcoal, Firewood, Dry Fruits, Linen Bakery, Mutton, Eggs, Fowls, Sweet, Khara, Dosa,	

(1)	*(2)*	*(3)*
	Dahiwada, etc., Ice Water etc., and panbeedas, garlands, etc.	500.00
		Total Rs. 2,600.00
		(b) To incur expenditure upto Rs. 50/- p.m. on Petty Office contingencies, within the budgeted grant. The Assistant Comptroller, Government House Department may accept, countersign and pass for payment bills of the Telephone Department upto Rs. 2,000/- per quarter and in the budgetted grant. [Memo.No. 15623/379/68-2, Dt. 9-4-1969]
	(ix) Serving light refreshments.	The Principal, Agriculture College, Bapatla, may incur an expenditure not exceeding Rs. 100/- p.a. for serving coffee or tea and light refreshments on the following occasions (1) Meetings of the Selection Committee in connection with the selection of the candidates for admission to the B.Sc. (Agri.) Course; (2) Meetings of the Board of Honorary Visitors (3) Conferences such as Research Seminars, College day and Departmental Officers Conference provided by the Hon'ble Minister or other high dignitaries; (4) Conference convened on occasions when high personages like T.C.M. Experts, visiting members of Indian and Foreign Universities visit the College; (5) Distinguished visitors like State Ministers, Vice- Chancellors, Inspecting Commissioners or any high officials of State and Central Government visit the College. (Memo.No. 55933-A./Accts./59-2, Dt. 17-11-1959).
(x)		The Assistant Comptroller, Government House Department, Hyderabad is empowered to : (a) Incur expenditure upto Rs. 500/- (Rupees Five hundred only) in all per week and within the budgetted grants, on the following item and render accounts direct to Accountant-General, Andhra Pradesh Hyderabad:

(1)	*(2)*	*(3)*
		Rs. (i) Purchase of Vegetables - 100 (ii) Purchase of Kirana . . 50 (iii) Purchase of Fresh fruits . . 50 (iv) Purchase of Dairy Products . . 100 (v) Purchase of Fish . . 50 (vi) Purchase of Oilman Stores . . 50 (vii) Towards furnishing repairs to furniture . . 100 ***Total Rs. 500***
		The Ex-Officio Comptroller, Govt. House Dept., i.e., Dy. Secy. (General), Genl. Admn. Dept., is empowered to sanction any expenditure, relating to any items of work of the Govt. House Dept., without financial limit but within the budgetted grants. [Memo.No.14717/Accts./60-2, Dt.10-3-1960]
(xi)		The Director of Central Stores Purchase Department may incur expenditure to the extent of Rs. 20 (Rupees Twenty only) from the office contingencies on light refreshments to be served on occasions of meetings held in connection with the settlement of annual tenders. [Memo.No. 52957 –C/Accts.163-1, Dt. 26-8-1963]
(xii)	*Expenditure on Ceremonies or Functions*	All Departments of the Secretariat and Heads of the Depts. may incur expenditure on each occasion in connection with laying of foundation stones, opening ceremonies of Government functions subject to a maximum of Rs. 300/- and Rs. 200/- respectively. The expenditure should not exceed the limits including expenditure like presenting of invitations, provision of Shamianas, refreshments, garlands photographs, etc., and should be met from the accounts of the project concerned or from the contingent grant of the establishment concerned as the case may be. [Memo.No. 15828/ 458/Accts./64, Dt. 22-8-64]
(xiii)	*Shifting charges*	The Registrar of Co-operative Societies may sanction expenditure towards shifting charges of subordinate offices not exceeding 2/3rd of the monthly rent paid for such private buildings. (Memo.No. 8014/2047/Accts./68-2, Dt. 19-3-1969).
(xiv)	*Wall Clocks, Petro Max Lights, Electric*	The Director of Animal Husbandry is empowered to purchase wall clocks and Petromax lights not

(1)	*(2)*	*(3)*
	Table Fans & Rubber Stamps.	exceeding one for each institution. He is also empowered to purchase Electric Table Fans subject to the conditions laid down under Serial No. 26, Appx. No. 7, A.P.F.C., Volume II upto the limit of Rs. 300 for each fan. The Director of Animal Husbandry is also empowered to sanction or incur expenditure towards purchase of rubber stamps in emergent cases of Rs. 100/- at a time.
	(xv) Shifting Charges.	The Director of Animal Husbandry may sanction expenditure towards shifting charges on change of Head Quarters of Institutions under his control upto a limit of Rs. 200/- for each shifting. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971]
	(xvi)Large Size Mirrors (Looking Glass)	The Inspector Genl. of Police and the Supdt. of Police and the Officers of equal rank may purchase large size mirrors (looking glass) upto a limit of Rs. 200/- and Rs. 100/- respectively at a time for supply to police stations at the rate of one each. [Memo.No.2723/35/Accts./71-2,Dt.7-4-1971]
Note : —The State Port Officer is authorised to incur contingent charges upto Rs. 10/- per month.		
	(xvii) Purchase of metal seals.	The Director of Local Fund Audit is empowered to place orders with Govt. Superintendent Public works Department Workshop Seethanagaram and to pay the cost. [G.O.Ms.No. 75, Fin. & Plg., Dt. 1-4-1981].
38.	**Photographic Charges.**	The following authorities only are empowered to sanction photographic charges in the public interest etc., in the interest of public justice or for educational, medical or scientific purposes, subject to the limit indicated against each. The delegation does not extend to the purchase or making of cinematograph films for which the sanction of the Govt. is necessary
	Authority	***Limit of sanction***
	I. Board of Revenue	No money limit.
	2. Chief Conservator of Forests	
	3. Commissioner of Police.	
	4. Deputy Inspector-General of Police, Railways and Criminal Intelligence Department.	
	5. Superintendent of Police, X Branch, C.I.D.	

(1)	*(2)*	*(3)*
	6.The Gazetted Assistant to the Headquarters Dy. Director of Agriculture. 7. Deputy Director of Fisheries. 8. Director of Public Health. 9. Director of Public Instruction. 10. Director of Animal Husbandry. 11. District and Sessions Judges. 12. District Superintendent of Police 13. Inspector-General of Registration 14. Chief Engineer (Highways) 15. Chief Engineer, General & Bldgs. 16. Superintending Engineers, Public Works Department. 17. Director of Fire Services. 18. Chief Engineer for Electricity. 19. Chief Operation Engineers and the Chief Construction Engineer 20. Superintending Engineers in the Electricity Department 21.Director of Medical Services. 22.Registrar of Co-operative Societies.	
	23. Director of Industries and Commerce.	No Money Limit.
	24. Conservators of Forests.	Rs.100/- at any one time.
	25. Collectors	Rs.100/- a year.
	26. State Port Officers.	No Money Limit.
	27. Transport Commissioner.	Rs.100/- per annum. [Memo.No.64509/1131/Accts./66-2, Dt.27-1-1967]
	28. Director of Town Planning.	Rs.100 at a time subject to a max. of Rs.500/- in a year. [Memo.No.47009/Accts./63-1, Dt.27-7-1963]
	29. Director, Anti-corruption Bureau (towards the Charges for taking Photostat copies of secret and other valuable documents in connection with the Anti-corruption cases).	Rs.100/- at a time. [Memo.No.24688/844/Accts./64-1, Dt.30-5-1964]
	30. Dist.Agrl.Officers, Plant Protection Officers, Chemical Examiner to Government (in connection with medico-legal investigations and research work).	Rs.25/- at any time. [Memo.No.63963/Accts./59-2, Dt.17-11-1959]

(1)	*(2)*	*(3)*
	31. Dy.Directors of Agriculture, Principal, Andhra Veterinary College.	Rs.25/- at any one time.
	32.State Marketing Officer, Principals of Polytechnics.	Do.
	33. Supdts. or other Officers, incharge of Agricultural Research Stations.	Do.
	34. Supdts. of Govt.Hospitals	Rs.25/- a year.
	35. The Principals of the Govt.Medical Colleges.	Rs.25/- a year.
	36. The Principal, Andhra Medical College, Visakhapatnam.	Rs.25/- at any one time.
	37. The Principal, Guntur Medical College, Guntur.	Rs.15/- at any one time.
	38. Radio Engineer, State Broadcasting.	Rs.5/- at any one time, and Rs.100/- a year
	39. Inspector-General of Prisons.	Rs.3/- or the actual cost whichever is less towards the cost of photo taken for identify pass in respect of each District Probation Officer, or Addl.Dist.Probation Officer.
	40. Director of Women's Welfare.	Rs.50/- a year.
	41. Registrar of Co-operative Societies.	See Item 3.
	42. Director of Animal Husbandry.	May sanction photographic charges in the public interest for educational, medical, scientific, propaganda or publicity purposes. (This delegation does not extend to the purposes of making cinematograph films for which sanction of Govt. is necessary). No limit.
	43. Deputy Directors and Officers of similar rank of Animal Husbandry Dept.	Same as in the case of Dirtr.of Animal Husbandry upto an annual limit of Rs.500/-.
	44. Regional Assistant Directors, Sheep and Goat Development Officer, Poultry Development Officer, Special Officer, Live-Stock Farms, and other Officers of similar rank of the Animal Husbandry Dept.	Same as in the case of the Director of Animal Husbandry upto an annual limit of Rs. 100/-.
	45. District Veterinary Officers Superintendents of all Live-Stock Farms, Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms, Poultry Officers and Officers, I/c the institutions of the kind of Animal Husbandry.	Same as in the case of the Director of Animal Husbandry upto an annual limit of Rs. 50/-. (Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974).

(1)	*(2)*	*(3)*
	46. Dirtr. of Archaeology.	The photographic charges include processing, mounting, preparation of monochrome coloured slides. (Memo.No. 74028/430/Accts./70-1l, Dt. 13-6-1974).
	47.State Editor, District Gazetteer.	Rs. 400 a year.
	48. Chief Inspector of Factories.	Not exceeding Rs. 30/-Rupees Thirty only) at a time subject to a maximum of Rs. 150 (Rupees One Hundred and Fifty) in a year.
	49. Director, Central Record Office.	Rs. 100/- per annum. (Memo.No. 67504/Accts./60-1, Dt. 30-7-1960).
	50. Dy. Superintendents of Police, Anti-Corruption Bureau (towards the charges for taking photostat copies of secret and other valuable documents in connection with the Anti- Corruption cases.)	Rs. 25/- each at a time. (Memo.No. 24688/844/Accts./64- I ,Dt. 30-5-1964).
	51. All Drawing Officers of the Fisheries Department.	Rs. 25/- a year.
	52. Dirtr. of Archaeology.	(Memo.No. 75770/Accts./60-l,Dt. 1-9-1960).
39.	**Plague charges**	See the A.P. Plague Regulation.
40.	**Police Charges—**	
	(a) Arms, including swords, ammunition & accoutrements	[The Director General and Inspector General of Police may incur expenditure to the extent of budget provision, towards the cost of Arms and Ammunition supplied by the Ordinance Factories of Govt. of India including the cost of freight and other incidental charges. [G.O.Ms.No. 15, Fin. (A & L), Dt. 7-1-1976]
	Purchase of all kinds of equipment, tools, test instruments, machinery spare parts and other items required for repair and remittance of wireless, equipment, engines, etc., Battery charging and repair expenses and other expenses connected with working of Police Radio Station.	The Superintendent of Police, Communications, A. P. Hyderabad may purchase at any time with the prior approval of the Inspector-General of Police, A.P., Hyderabad subject to the availability of funds. Rs. 5,000/-
	Purchase of 200 Nos. of heavy duty lead and 6 Volt Batteries.	The Supdt. of Police, Communications, A.P., Hyd. may purchase annually 200 numbers of batteries per year at prevailing market rates. [Memo.No. 63406/A/Accts./65, Dt. 26-4-1968]
40.	(aa) *Band Equipment.*	The Supdt. of Police, the Commandant of A.P.S.P. Battalions and S.A.R. C.P.L. the Dy. Commnr. Of Police, Headquarters Hyd. and the Principal, Police Training College, Anantapur may sanction expendi-

(1)	*(2)*	*(3)*
		ture on the purchase and repairs of band equipment upto a limit of Rs. 50/- at a time subject to the monetary limit of Rs. 250/- during the whole financial year. The Dy. Inspectors-General of Police including the Addl. Inspector-Genl. of Police in- charge of Railways and C.I.D. and the Commnr. of Police, Hyd. may sanction expenditure on this item exceeding Rs. 50/- but not exceeding Rs. 100/- at a time subject to the monetary limit of Rs. 1,000/- during the whole financial year. The Inspector- General of Police may sanction expenditure on this item exceeding Rs. 100/- but not exceeding Rs. 250/- at a time subject to the monetary limit of Rs. 2,500 during the whole financial year. [Memo.No. 8264/ Accts./62- 1, Dt. 7-2-1962].
	b) Bandobust arrangements.	The District Supdt. of Police and the Commnr. of Police are authorized to incur miscellaneous expenditure in connection with Police bandobust arrangements on such items as (1) erection of sheds, (2) sanitary arrangements, (3) water-supply arrangements, (4) renting of accommodation, (5) lighting, telephone, etc., and (6) other miscellaneous and unforeseen charges. The incurring of expenditure on the erection of sheds by the District Superintendents of Police is subject to the condition that the limits prescribed for petty construction and repairs of buildings are not exceeded. They should submit to the Inspector-General of Police by the 15th January and 15th July of each year a statement showing the occasions on which such expenditure was incurred during the previous half year and the exact amount paid under each item on each occasion. The return will be sent to the Inspector-General of Police through the Deputy Inspector-General of Police should arrange for its scrutiny and satisfy himself that the expenditure incurred is reasonable and justified. [Memo.No. 36154/Exp-C/55-5, Fin., Dt. 15-7-1965]
	(bb)Cooking utensils, plates, etc.	The Inspector-General of Police, Asst. Inspector- General of Police may incur expenditure upto Rs.

(1)	*(2)*	*(3)*
		250/- at any one time on the purchase and repairs of cooking utensils, plates, etc., required for the Police Department, except in the Police school hostels. [G.O.Ms.No. 15, Fin. Dt. 7-1-1976] The Commandant of Spl. Armed Police Units and the concerned Dy. Inspector-Genl. of Police may incur expenditure upto Rs. 100/- and Rs. 150/- respectively at any one time on the purchase and repairs of cooking utensils, etc. required for the Spl. Armed Police Units, subject to the maximum of Rs. 1,000/- and Rs. 2,000/- respectively in a financial year. [Memo.No. 30363/Exp-C/55-2, Fin., Dt. 14-6-1955 & Memo.No. 56045/- Exp-C/55-2, Finance, Dt. 22-10-55]
	(c) Custody of prisoners, etc.	Expenditure may be incurred for the conveyance of any under trial prisoner, and for feeding a prisoner kept in a lock-up or in custody in a Magistrate's camp in accordance with the scale of batta prescribed by the Government from time to time. The Excise and Prohibition Department Officers can sanction expenditure towards the conveyance charges to courts of under-trial prisoners or persons arrested by Prohibition Officers.
	(d) Extradition charges.	See Item 18.
	(e) Feeding of constables. etc..	See Item 19.
	(f) House-purchase.	See Item 31(B)
	(g) Hospital Charges.	(a) Members of the Police Force (including Special Police and Special Armed Police) whose pay is Rs. 70/- a month or less will be treated and fed free in local fund or municipal hospitals, and in special police wards attached to local fund or municipal hospitals. The Government will meet treatment and diet charges on their account at local fund and municipal hospitals, and also the charges for repairs and maintenance of special police wards in such hospitals and the cost of any special staff employed for duty in such special wards. The following procedure should be followed in connection with these charges :

(1)	*(2)*	*(3)*
		(1) District Supdts. of Police should draw the dieting charges on contingent bills. (2) Bills for charges on account of repairs and maintenance of the special wards and any special staff employed for duty in them should be drawn and verified by the medical officer in charge of the institution concerned and countersigned by the District Medical Officer before presentation at the treasury. (3) The total cost of the medicines and surgical and other appliances issued for use during each year in a local fund of municipal hospital in which police patients are treated should be divided proportionately to the number of police and other patients treated in the hospital. The local body concerned may recover from the Govt. the amount proportionate to the number of police patients by presenting at the treasury a contingent bill countersigned by the District Medical Officer. b) When members of the Police Force (melding Armed Reserves, and Spl. Armed Police) whose pay is Rs. 70/- a month or less are treated as out patients or in-patients at a hospital where no special arrangements are made for them, they will be subject to the rules applicable to other persons of the same status at the hospital any charges leviable from them under the rules of the hospital will be borne by the Govt.
	(h) investigation of crime, and apprehension and prosecution of offenders.	The Deputy Inspector-General of Police and District Supdts. of Police may sanction petty and miscellaneous items of expenditure upto a limit of Rs. 200/- and Rs. 100/- respectively.
	(i) Motor Vehicles.	See Item 36.
	(j) Recruits Expenses.	At the beginning of his training in the Central Recruits' Schools, each police recruit may be supplied with a razor at a cost not exceeding 56 PS. During his training he may be paid 41 ps. a month for meeting certain unavoidable expenses, such as chuckler's fee and lighting charges.

(1)	*(2)*	*(3)*
	(k) Sports.	See Item 22 —(D)
	(1) Treatment of sick constables etc.	The Deputy Inspector-General of Police may at his discretion sanction expenditure upto a limit of Rs.20/- for the treatment of a sick sub-Inspector of Police who falls ill while on duty or on leave-away from his home or for the burial or cremation charges of those who die in similar circumstances. A District Superintendent of Police and the Special Armed Police Units may sanction expenditure upto a limit of Rs. 20/- in each case for the treatment of a sick Head Constable, Naik, Lance Naik, Constable who falls ill while on duty, or on leave away from his home or sanction or for the burial or cremation charges of those who die in similar circumstances. [Memo.No. 46694/ W&M/ 54-2, Fin., Dt. 1-11-1954 & No.5678/ Exp-B/ 54-2, Finance, Dt. 8-12-1954] The Superintendents of Police and Commandents of A.P.S.P. Battallions are also authorised to sanction to burial charges to the extent of Rs. 20/- to the followers. [Memo.No. 33385/890/Accts./68-3, Dt. 31-7-1968]
	(m) Water supply and scavenging charges :	Charges on account of residential buldgs. for water supply & scavenging whether payable to a private agency, or to a local body are ordinarily payable by the tenants themselves even though the quarters may be rent-free. See Art. 120. The Govt. have however, sanctioned the concession in regard to police lines— (1) The Govt. will bear the scavenging charges for head constables and constables living in the Govt. quarters, the total expenditure for each Dist. should be limited to the amount sanctioned by the Govt., but the District Supdts. of Police in the case of the City Police, the Commnr. of Police, may, without reference to the Govt., sanction variations in the rates of scavenging charges. No new item of expenditure under scavenging charges for constables and head-contsables living in Govt. quarters may be incurred without the special sanction of the Govt. ***Exception 1*** :—The District Superintendents of Police and the Commissioner of Police may sanction new items of expenditure on scavenging charges

(1)	*(2)*	*(3)*
		in police lines upto a limit of Rs. 15/- in each case provided the rate is reasonable with reference to the prevailing market rate. Exception 2 —The Commandants, Andhra Pradesh Special Armed Police Battalions may sanction variations in scavenging charges with reference to the prevailing market rates. The Commandants should satisfy themselves of the reasonableness of the rate. [Govt.Memo.No. 61380/Accts./61-1, Dt. 12-10-1961]. (2) Water Supply. (a) The Govt. have sanctioned expenditure on account of water-supply in few other places, subject to a maximum rate fixed for each place. No expenditure of these max. rates may be incurred without the Govt.'s Spl. sanction. (b) The District Supdts. of Police may sanction expenditure, upto a limit of Rs. 50/- in any one set of circumstances on repairs to water-carts sanctioned for supplying water to the staff of Police Stations & the Armed Reserves in districts. (c) The Inspector-General of Police may sanction water-supply charges upto a maximum of Rs. 2/- per head per month to head constables and constables irrespective of whether the men are living in Police lines in rented quarters. [See also Item 3 1(B)]
	(n) Box files, Roneo pads.	The Dy. Inspector-Genl. of Railways, Crime & Training and the Dy. Inspector-Genl. of Intelligence may purchase locally 250 Box files per annum at a cost not exceeding Rs. 3 50/- each and Roneo Pads upto Rs. 2,500/- per annum at a cost not exceeding Rs. 0.30 ps. each. [Substituted as per G.O.Ms. No. 374, Fin. & P1g., (A&L) Dept., Dt. 30-8-1976].
	(o) Charges on Account of First Aid certificates and First Aid Training for Police Personnel.	Govt. will bear the cost of First Aid Certificates at the rate of Rs. 1.50 and training charges at the rate of Rs. 1/- in each case. [Memo.No. 1658/106/Accts./65-2, Dt. 28-8-1965]
41.	**Fire Services Charges :**	

(1)	*(2)*	*(3)*
	Feeding of Drivers, Firemen, etc.	See Item 19.
(B)	Hospital Charges. (See also item (E) below).	The concessions granted to member of the Police Force and the Procedure to be followed in connection with the charges on account of the concessions. referred to in item 43-G, will mutatis mutandis apply to members of the A.P. Fire Services whose pay is less than Rs. 50/- a month.
(C)	Motor Vehicles.	See Item 36.
(D)	Recruits Expenses.	Firemen recruits may be supplied with razors and paid money for meeting certain unavoidable expenses such as chukar's fee and lighting charges at the rates admissible to police recruits vide item40(J). The Addl. Director Fire Services may sanction the expenditure. [Memo.No. 58089/Accts./65, Dt. 3-5-1965].
(E)	Treatment of sick firemen, drivers etc.	The Addl. Director of Fire Services may sanction expenditure upto a limit of Rs. 10/- in each case for the treatment of a fireman, leading firemen, driver or messenger who falls ill while on duty or on leave away from his home or Station, or for the burial or cremation of his body when he dies in similar circumstances. [Memo.No. 58089/Accts./65, Dt. 3-5-1968]
(F)	Water-Supply and Scavenging Charges.	The concessions to head constables and constables referred in item 40(M) will mutatis mutandis apply to leading firemen, drivers and messengers. Divl Fire Officers may incur expenditure on watermen or water charges after making sure that the expenditure is absolutely necessary. [Memo.No. 58089/Accts./65, Dt. 3-5-1968] District Supdts. of Police and Commnr. of Police, Fire Service Branch, may incur expenditure on scavenging charges upto Rs. 15/- per month.
(G)	Charges on account of Aid Certificate and First Aid Badges granted to the Service personnel by St. John Ambulance Associations.	Govt. will bear the actual cost, not exceeding Rs.1.50 p. in respect of each First Aid Certificate and Re. 1/- in respect of each First Aid Badge. [Memo.No. 65648/Accts./62-1, Dt. 22-12-1962].
(H)	Charges on account of Motor Vehicles Act licences.	The fees payable under Motor Vehicles Act and Rules for the driving licences of the Driver operators and Driver mechanics of the Fire Service Dept. shall be borne by Govt. [Memo.No. 10760/Accts./62-4, Dt. 5-9-1962]

(1)	*(2)*	*(3)*
42.	**Portraits for public buildings**	The purchase of any portrait requires previous sanction of the Government.
43.	**Printing and binding**	Printing and binding work should ordinarily be entrusted only to the Govt. Press, but may be given to private press in exceptional circumstances subject to the conditions specified in the Printing Manual.
(A)	Printing and distribution of leaflets on pest control measures.	Rs. 25/- at a time by the Director of Agriculture. [Memo.No. 80402/Accts./6-l, Dt. 11-12-1962]
(B)	Binding of records in Registration offices.	Binders should be paid the following besides, charges for binding (i) *Railway journey*—Single fare of the lowest class for the binder. (ii) *Railway freight for the carriage of tools and materials*.—Actual expenses subject to the production of cash receipt. (iii) *Mileage for the conveyance of samans &v Road*—Actual expenses subject to a maximum of 37 P. (six annas) a mile in the ordinary areas and 56 P. (nine annas) a mile in the special tracts. (iv) *Batta for day halted*.—75 P. (12 annas) a day. The above rates are not payable when the work is done in the concerned Dist. Registrar's Office. They should be paid only when the binder is deputed to a Sub-Registry Office for binding from the Registrar's Office. [Memo.No. 901 12/270l/Accts./62-1, Dt. 22-1-1963]
(C)	(i) (a) Director of Animal Husbandry.	May let out work of printing to private presses to an extent of Rs. 4,000/- per annum subject to the condition that the expenditure does not exceed Rs. 2,000/- at a time. This limit is exclusive of cost of paper and subject to all conditions laid down in G.O.Ms.No. 1236, Industries, dated 2-8-1962, Pending scrutiny of the Director of Printing and Stationery of the bills in respect of printing let out the private presses, 50% amount of the bill may be paid to the concerned private printers (Please also see G.O.Ms.No. 655, Industries, Dt. 27-5-1965). Necessary paper required for printing may be purchased locally in extreme urgent cases. The bill of private

(1)	*(2)*	*(3)*
		presses may also be paid without reference to the Director of Printing Press when the rates fixed are based on the competitive quotations.
	(b) Deputy Directors and Officers of similar rank of Animal Husbandry.	Same as in the case of (a) above upto a limit of Rs. 500/- per annum and not exceeding Rs. 250/- at a time to any one of the institutions.
	(c) Renl. Asst. Directors, S. & G.D.Os. P.D,Os., Special Officer, Incharge. L.S. Farms and Officers of similar rank of Animal Husbandry	Same as in the case of (a) above upto a limit of Rs. 100/- per annum and not exceeding Rs. 50/- at a time for each institution.
	(d) D.V.Os., Supdts. of all Live-stock Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms and Poultry officers incharge of the Institution of the above kind of Animal Husbandry.	Same as in the case of (a) above upto a limit of Rs. 50/- per annum and not exceeding Rs. 25/- at a time for any one Institution. {Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971].
44.	**Purchase and transport of salt to the fish-curing yards.**	
	Dy. Director of Fisheries.	*Purchase of salt.*—Value exceeding Rs. 1,000/- but not exceeding Rs, 5,000/-. *Transport.*—Charges exceeding Rs. 1000/- but not exceeding Rs. 5000/-
	Assistant Director of Fisheries	Purchase of Salt :—Value exceeding Rs. 250/- but not exceeding Rs. 1,000/-.
	Inspector of Fisheries (Visakhapatnam)	Purchase of salt :—Value not exceeding Rs. 250/- Transport Charges not exceeding Rs. 250/-.
45.	**Radio sets Materials.**	See Item 3 and 23.
46.	**Raw Materials**	(1) The Superintendent of a Mental Hospital may purchase yarn and other raw materials required for use in the manufacturing section of the institution without any restriction as to the value of the articles to be purchased at one time subject to the maintenance of proper accounts. (2) The Director of Printing may incur expenditure on purchase of raw materials required by

(1)	*(2)*	*(3)*
		the press subject to a limit of Rs. 2,000/- at a time. [Memo.No. 62643/Accts/61-1, Dt. 26-9-1961] (3) The General Manager, Govt. Distilleries, Narayanaguda may purchase Coal, Gulmohwa, rectified spirits, molasses, jageer and impure alcohol upto Rs. 5,000/- per item and incur expenditure on transport charges connected with the above item upto Rs. 2,000/- and upto Rs. 500/- in respect of all other items. The Board of Revn. (Excise) may sanction expenditure on purchase of materials listed above upto Rs. 8000/- per item and on transport charges upto Rs. 5,000/-. [Memo.No. 48798/1 536/Accts./68-1, Dt. 17-7-1962]
	(4)(i) Director of Animal Husbandry	May purchase raw materials for feed making plants, and other institutions for the purchase of processing them into a finished product. This power includes purchase of materials in connection with manufacture of Agricultural implements and accessories required for use in the departmental institutions and exhibitions etc., and also for carpentry and black- smithy work. No Limit.
	(ii) Deputy Directors and Officers of similar rank of Animal Husbandry Dept.	May sanction expenditure upto a limit of Rs. 5,000/- in connection with purchase of material like wood etc.. manufacture of Agricultural implements and accessories required for use in the departmental institutions and exhibitions and also for carpentry and blacksmithy work.
	(iii) Regl. Asst. Directors, Spl. Officer, Incharge Livestock Farms, Sheep and Goat Devlpt. Officer, Poultry Devlpt. officers and Officers of the same rank of Animal Husbandry	May sanction expenditure upto a limit of Rs. 2,000/- for manufacture of agricultural implements and accessories required for use in the Departmental Institutions and exhibitions and also for carpentry and blacksmithy work.
	(iv) District Veterinary Officers, Supdts. of all Live-stock Farms, Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms and Poultry Officers and Officers In-	Same as in the case of (iii) above upto a limit of Rs. 500/-. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1 1-1 971]

(1)	*(2)*	*(3)*
	charge of the Institutions of the above kind of Animal Husbandry Dept.	
47.	**Registration Department Charges —Remunerations to Women for- visiting gosha women.**	Rupees 1.50 Ps. for each visit in Hyderabad City, and Re. 1 elsewhere, may be paid to women who are engaged to visit gosha women for the purpose of the Registration Department.
	1. General Principles	
48.	**Renting of Private lands and buildings.**	The authorities mentioned in Rules II, III and IV below may, as indicated therein, rent private lands and buildings for office, residential or other public purposes subject to the following general principles— (a) No private building or building belonging to another Govt. may be rented if any suitable building belonging to the Govt. is available for the purpose for which a building is required. [See also Instruction 7 under Treasury Rule 16].
Note 1 :—Heads of Departments are authorised to take possession of private building and sanction provisional payment of rent upto a maximum of Rs. 250 per month in each case for a maximum period of three months ending final fixation of rent by the Executive Engineer, P.W.D. If no certificate is received from P.W.D., within three months no rent should be paid. Biennially a certificate of non-availability of Public building for the purpose and the reasonableness rent as provided in instruction 7 under T.R. 16 should be attached to the claim for such rent. This rule covers exceptions 3 and 4 under general principles. [Memo.No. 52984/1 682/Accts./62-1, Dt. 8-8-1962] ***Note 2*** :—When once the Commissioner of Commercial Taxes fixes and sanctions rent within the monetary limit of Rs. 2,500/- to the private building occupied by the subordinate officers, the head of office can go on paying rent for 3 years or so long as the tenancy continues whichever is earlier and at the end of the period the Commissioner of Commercial Taxes should renew the sanction. [G.O.Ms.No. 209, Fin. & P1g. (Accts. II) Dept., Dt. 7-7-1983]		
		No building may be rented on a rent in excess of Rs. 250/- a month or taken on lease for a period exceeding three years except with the specific approval of the Government. [Memo.No. 3692/84/Accts./62-2, Dt. 3-10-1966] Reasonableness of rent should be certified by the Executive Engineer, P.W.D., having jurisdiction over the Area. Beyond Rs. 250/- if rents are to be sanctioned, the Heads of Depts. will have to approach Govt. When for the first time, Govt. sanction the rent, the Head of the Office can go on paying rent so long as the tenancy continues at the rate indi-

(1)	*(2)*	*(3)*
		cated in the G.O. In all cases where rent control courts have fixed higher rates of rents, Heads of Depts. should prefer appeals depending on the merits of each case to Govt. It is the duty of Head of the Dept. to be ever on the lookout for buildings with lower rents. [Memo.No. 3692/84/Accts./ 66-1, Dt. 13-10-1966] ***Exception 1*** :—The Director, Anti-corruption Bureau, the Dy.. Inspector-Genl. of Police, the Director of Fire Services and Regnl. Fire Officers may sanction house rent allowance in excess of those prescribed by the Govt., for the private buildings occupied by the Subordinate Police Officers and Subordinate Officers and men of the Fire Service Dept., working under their jurisdictions subject to the following conditions. [Issued as C.S.No. 5/75 to A.P. Financial Code Vol.11 in Memo.No. 20722-J3/343/A&L/73- 2, Dt. 11-8-75 & Memo.No. 67395/736/A&L/71-1, Dt.23-12-1975] (i) that the Executive Engineer certifies that no suitable Government building is available for the purpose; (ii) that, in respect of buildings in non-municipal areas, a general certificate by the Dist. Supdt. of Police covering the facts in the certificates (i) mentioned above is obtained. [Memo.No. 5331 l/Accts./68, Dt. 2-4-1 968, Memo.No. 21689/ Exp. C/56-3, Fin., Dt. 27-4-1956 and No. 59910/ Exp.C/56-l. Fin., Dt. 14-9-1956] ***Exception 1*** :—The Inspector-Genl. of Police may sanction renting of private building, or use of the Sub-Divl. Police Officers both residential and office accommodation and to the payment of rent for the portion of building occupied for office use on production of necessary certificates from the Public Works Dept. and Municipal authorities. Provided further, that [Memo.No. 7015/269/68 12, Dt. 10-2-1968] (a) a separate lease agreement shall be entered into with the landlord for the office portion of the buildings; (b) the Sub-Divl. Police Officers occupying the residential portion of the private building rented

(1)	*(2)*	*(3)*
		both for residence and office should in no case pay less than half of the rent for the whole building and should utilise proportionate space for office purposes. [Memo.No. 7262/227/ Accts./64-5, Dt. 24-6-1964] ***Exception 2*** :—To provide accommodation for the subordinate Police officers of the Hyd. City Police, the Commnr. of Police may take private buildings on lease of periods not exceeding five years at a time, subject to the condition that the tenancy is terminable at any time on giving three calendar month's previous notice in writing. He may not pay rents in excess of the rates prescribed by the Govt. The Director of Animal Husbandry, may permit the Veterinary Assistant Surgeons working in the rural areas for renting of private buildings for use of both Veterinary Dispensary and the residence of Veterinary Asst. Surgeon incharge. [Memo. No. 7015/269/68-12, Dt. 10-2-1968] ***Exception 3*** :—Omitted as per G.O.Ms.No. 374, Fin. & Plg. (A&L) Dept., Dt. 17-12-1975) ***Exception 4*** :—The Board of Revenue may take private building on rent not exceeding Rs. 300/- p.m. in each case for public purpose subject to the condition that no lease is entered into for a period exceeding three years without specific approval of Government. It may however take private buildings on a rent not exceeding Rs. 75/- in each case on a permanent basis. [Memo.No. 87 149/240/Accts./67-7, Dt. 23-5-1968] ***Exception 5*** :—(a) The Director of Public Instruction and the Director of Technical Education, subject to rental verification by competent authority and availability of provision in the budget, may take buildings on rent for Office Accommodation or for Schools on a rent exceeding Rs. 100/- per month but not exceeding Rs. 300/- per month for a period not exceeding three years. (b) The Director of Public Instruction and the Director of Technical Education may take buildings for such purpose of rent not exceeding Rs. 100/- per month for an indefinite period.

(1)	*(2)*	*(3)*
		(c) No building may be rented on a rent exceeding Rs. 3 00/- per month without the specific sanction of Government. (d) If a building is taken on rent before its valuation by the Competent authority, an undertaking should be obtained in writing from the Landlord that he would abide by the fixation of rent by the Controller of Accommodation or the Public Works Dept. as the case may be. [Memo.No. 64779/2280/Accts./62-2, Dt. 4-4-1964] (d) The Regional Deputy Director of Public Instruction may sanction rent for private buildings upto a monthly rent of Rs. 200/- for educational offices and institutions for a period not exceeding 3 years. [Memo.No. 64454/2066/Accts./62-2, Dt. 31-1-1963]. (c) When a private building is rented, it should be rented on the condition that the rent will be paid in arrear on the first working day after each month's occupation, and the rent should invariably be paid accordingly. (d) Insurance against fire of private buildings rented by the Govt. is left to the option of the owner. If he insures the building, he should pay the premia out of the rent. The lease deed for any such building should make it clear that the Govt. are not liable for damage caused by fire. (e) When the Inspector General of Police creates Police outposts in exercise of the powers delegated to him in G.O.Ms.No. 709, Home, Dt. 23rd March, 1956, he may rent building (i) for the outposts upto a limit of Rs. 300/- per annum and (ii) for the accommodation of men subject to the condition that the arrangements do not involve the permanent abandonment of Govt. quarters already in existence. [Memo.No. 21 393/Exp-C/56-3, Fm., Dt. 27-4-1956] (f) In cases in which considerable delays are excepted in the fixation of rent by the Public Works Dept. for the buildings taken for Deptl. purposes 75% of the 'anticipated rent of the Buildings calculated as laid-down below be paid

(1)	*(2)*	*(3)*
		in advance even while the Public Works Dept. enquiry goes on as 'on account' rent to the house owners, subject to adjustment later, i.e., immediately after the rent is finally fixed by the Public Works Dept. Necessary provision for such adjustment should be made in provisional allotment order. The Public Works Department should ensure that the enquiry in a case is conducted and completed quickly and the rent fixed finally without delay.
	(a) For Buildings in Telangana Area.	
	(i) In the Twin Cities of Hyderabad & Sec'bad.	For the buildings which were under lease during the 12 months prior to 5-4-1944, the rent prevailing during the above period may be taken as the 'anticipated rent'. In the absence of correct evidence as to the rent, the rental value, as entered in the Municipal Property tax assessment books of the above period should be considered.
	(ii) For Buildings which were constructed or rented out for the first time after 5-4-1044.	The Entry in the Municipal assessment book or the year of construction of the building may be taken as the anticipated rent.
	(b) For Buildings in A.P. area.	The same procedure as mentioned above should be adopted except that the basic year in these cases should be taken as the 12 months immediately prior to 1-4-40.
	(c) For Buildings in village with no Municipalities and where Govt. have to take Buildings on lease.	Such cases will be few. No "on account" payment should be made in such cases. Regular assessment would have to be made before the rent is determined and paid. [Memo.No. 727/Accts./59-2, Dt. 8-7-59] (g) No private buildings should be rented for the use as residence and office. In the case of buildings which have already been taken on lease for use as office and residence, the officer occupying the residential portion should make his own arrangements with the house owners for occupation of the residential portion and the Govt. have nothing to do with the rent for the residential portions. [Memo.No. I 9205-A1808/Accts./63-1, Dt. 16-3-63].

(1)	*(2)*	*(3)*
II. Office Accommodation		
		The following list shows the powers delegated to the authorities subordinate to Government to sanction office rents :-
	Authority	***Extent of Powers***
	All Heads of Departments (See Appendix-I)	When the accommodation is provided in a building, Rs. 250/- in each case. When for the first time the Head of the Dept. sanctions the rent, the Head of the office can go on paying the rent so long as the tenancy continues at the rate indicated in the sanction order of the Head of the Dept. subject to the conditions stipulated in the "Note" below.
Note :- All I leads of Departments are authorised to take possession of private buildings on a rent not exceeding Rs. 250/- a month for office accommodation subject to the condition that no lease is entered into for a period exceeding one year without the specific approval of Government. They may also sanction provisional payment of rent upto a maximum of Rs. 250/- per month in each case for a maximum period of 3 months pending final fixation of rent by the Executive Engineer. Public Works Department. If no certificate is received from Public Works Department within 3 months, no rent should be paid. Bi-annually a certificate of non-availability of Public building for the purpose and the reasonableness of rent as provided in Instruction-7 under T.R. 16 should he attached to the claim for such rent. This rule covers Exception 3 under General Principles. [G.O.Ms.No. 371, Dl. 17-12-1975]		
	District Collectors.	May sanction rents upto Rs. 150/- p.m. in each case for a period not exceeding one year and not exceeding Rs. 75/- p.m. in each case for a period not exceeding three years in respect of private buildings rented for public purpose. [Memo.No. 87 149/240/Accts./67-7, Dt. 23-5-1968]
	Chief Electrical Inspector to Government.	Rs. 100/- a month for his office accommodation for his office and his subordinate offices.
	Divisional Inspector of Schools.	Rs. 30/- a month for his office accommodation and for the office accommodation of a District Educational Officer or Dy. Inspector of Schools.
	District Educational Officer and Inspectress of Schools.	Rs. 15/- a month for his or (her) office accommodation.
	Director of Public Health Regional Asst. Director of Public Health.	Upto Rs. 80/- per mensem (Rupees Eighty only) in each case, for accommodating the office of Health Inspectors under his control. [Memo.No. 75798/Accts./ 59, Dt. 31-1-1963].

(1)	*(2)*	*(3)*
	(a) Office Accommodation.	Jt. Director of Agriculture Rs. 200/- Superintending Engineer. Rs. 200/- in each case when accommodation provided in a separate building.
	(b) For Godowns.	Director of Agriculture Rs. 200/-. [Memo.No. 75798/Accts./52, Dt. 22-2-1961]
	Dy. Director of Agriculture or Dist. Agricultural officer	Rs. 15/- a month in each case for a building to be used as a depot.
	Gazetted Assistant to the Headquarters Dy. Director of Agriculture.	Rs. 100/- a month in each case for office and depot accommodation.
	Deputy Inspector-General of Police	Rs. 50/- a month in each case for a private building for office accommodation.
	District Superintendents of Police.	Rs. 30/- a month in each case for a private building for office accommodation.
	Dy. Director of Fisheries.	Upto a limit of Rs. 50/- per month to rent private buildings for office accommodation of subordinates under him. [Memo.No. 56179/1799/Accts./62-2. Dt. 19-9-1962]
	Asst. Director of Fisheries.	Upto a limit of Rs. 30/- per month to rent private building for office accommodation of subordinates under him. [Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
	Director of Animal Husbandry.	Rs. 500/- per building as per Public Works Dept. Valuation
	(2-C) Dist. Agricultural Officers and other Officers of the same rank.	Rs. 60/- a month in each case.
	(2-D) Principal, Agriculture College, Bapatla & Heads Research Sections.	Rs. 100/- a month in each case. [Memo.No. 2103/Accts./61-1. Dt. 7-7-1961]

Note 1 :- All Heads of Departments have been authorized to permit, where it is absolutely necessary, the gazetted and non-gazetted officers under them to occupy as residence a portion of the building already taken solely for office accommodation, if they are not able to find suitable accommodation elsewhere, subject to the conditions that such occupation is temporary and does not exceed six months and that the terms of lease with the owner should be such as to allow the use of the building for any purpose and not solely for office purposes such occupation for a portion of the building shall in addition be subject generally to conditions (ii), (iii), (iv), (v) and (viii) prescribed for the taking for a building for both office and residential purposes.

If for any reason occupation of a portion of the building as residence exceeds sick months the entire building should be deemed to have been taken even at the first instance for location of both office and residence and it should be seen that the conditions prescribed therefor under Clause 1(b) are satisfied.

(1)	*(2)*	*(3)*
Note 2 :—All Heads of Departments may sanction higher rents not exceeding Rs. 25/- or 10% of the rent of reasonableness of which has been certified by Public Works Department whichever is less, in respect of private buildings hired for housing Government Offices in non- municipal areas subject to the following conditions : (1) The above delegation should be exercised by the Heads of Departments, only within their powers of sanction of rents for buildings and in cases of absolute necessity. (2) In all other cases where payment of higher rents is considered, specific orders of (government should be obtained. [Memo .No. 1990/Accts./60-1, Dt. 5-3-1960]		
III. Residential Accommodation		
		The authorities mentioned below may rent houses to be used by Govt. servants for residential purposes subject to the following general conditions : (i) The scales of rent laid down show only the maximum in each case, and every endeavour should be made to provide suitable accommodation at cheaper rates. (ii) The rent fixed should on no account be disbursed to the landlord by the tenant. No private negotiations between them may be recognized. (iii) When a building rented by the Govt. has to be vacated suddenly owing to the death or transfer of the Govt. servant occupying it, and it is not practicable to accommodate his successor in it or to give notice of termination of the lease, at once, the payment of rent may be sanctioned for a period of vacancy not covered by the notice of termination of the lease subject to a maximum of 30 days. ***Exception 1*** :—The Dy. Inspector-Genl. of Police, and the Dy. Inspector-Genl. of Police, Fire Service Branch may rent private buildings to provide accommodation for subordinate Police Officers and subordinate officers and men of the Fire Service Branch at rates higher than those prescribed by the Government : provided (i) that the Executive Engineer certifies that no suitable Government building is available for the purpose, (ii) that, in respect of building in non-municipal areas, a general certificate by the District

(1)	*(2)*	*(3)*
		Supdts. of Police covering the facts in the Certificates (i) mentioned above, is obtained. (Memo.No. 21689/Exp-C/56-3, Fin., Dt. 27-4-1956). ***Exception 2*** :—(a) Warders and petty officers in Jails, and sub-jails who are not provided with rent free quarters may be permitted to rent private buildings at rates higher than those prescribed by the Govt., provided that the Collector of the Dist, in which the building to be rented is located certifies that no suitable within the limit of rent prescribed by the Govt. In such cases the rent for the private buildings engaged will be paid direct to the Warders, petty officers. (b) In cases where a warder or petty officer resides in his own house, a house-rent allowance may be paid direct to him subject to the following conditions (i) The amount payable will be the rental value of the house fixed by the local body concerned or the cost of renting a house in that locality for the Govt. servant, or the maximum rate at which a house could be rented for him in that locality according to the table below, whichever is less. (ii) The house should be approved by the Supdt. of the Jail. (iii) No house-rent allowance will be paid if the Govt. servant prefers to live in his own house when Govt. quarters are available or if a house has already been rented by the department for his quarters and cannot be given up without loss to the Govt. (iv) The Dy. Inspector-Genl. of Police, Railways and C.I.D. and all Supdts. of Police and Officers of equal rank are authorised to pay house rents for houses occupied at any one of their previous Head Quarters by the families of the Sub-ordinate Police Officers who are entitled to rent free quarters who are unable to secure a house in the new Headquarters. [Memo.No. 23015- A/Accts./ 543/68-7, Dt. 29-1-1969]

List of authorities empowered to rent houses for use as Residences by Government Servants

Authority	*Class to which the Govt. servant for whom residence is to be provided belongs,*	*Maximum monthly rent*
(1)	*(2)*	*(3)*
		Rs.
A. Police Department		
1. Deputy Inspector-General of Police.	Manager, Special Branch (Railways and C.I.D)	50.00
Railways and C.I.D.	Clerks, Special Branch (Railways and C.LD)	50.00
2. Commissioner of Police	Sergeants, Special Branch (Railways and C.I.D) Hyderabad.	40.00
3. District Superintendents of Police of district including the Railway Police districts.	Inspectors (Hyderabad City).	40.00
	Inspectors (other places)	30.00
	Sergeants-Major (Hyd., City)	40.00
4. Principal, Police Training School, Anantapur.	Sergeants-Major and Sergeants incharge of Armed Reserves in other expensive towns.	30.00
	Sergeants (Hyderabad City).	30.00
	Sergeants including those under going vocational training (other expensive towns).	28.00
	Sergeants including those undergoing vocational training [other mufassal towns].	25.00
	Sub-Inspectors [Hyderabad City].	30.00
	Sub-Inspectors [other expensive towns].	23.00
	Sub-Inspectors [ordinary towns].	14.00
	Head Constable.	10.00
	Constables.	6.00
	[Memo.No. 741 26/Accts./60- 1, Dt. 30-5-1960]	
Note :- On1y towns declared by the Government to be "expensive towns" may be treated as "expensive towns" for the purpose of this list.		
B. Jail Department	First and Second grade	For first grade
Supdts. of Jails and	warders in Jails in the	warders the limit is
Supdts. of Sub-Jails.	following towns :-	the same as for head

(1)	*(2)*	*(3)*
	Rajahmundry and Visakhapatnam.	Constables in each town, respectively For second grade warders the limit is the same as for constables in each town, respectively.
C. Medical Department :		
Director of Medical Services.	Nursing staff attached to Government hospital	Rs.20/- for each nurse.
D. Other Department.	According to the orders of the Government issued in each individual case.	
IV. Accommodation for Other Public Purposes		
		The authorities mentioned below may sanction the payment of rent for lands and buildings leased by the Government for Public Purposes other than the provision of office or residential accommodation.

———

Authority	***Purpose for which required***	***Maximum rent***
(1)	*(2)*	*(3)*
(1) All heads of Departments (see Appendix-I other than the Director of Public Instruction, the Commr.of Labour and the Director of Animal Husbandry. Joint Director of Agriculture Superintending Engineer.		Rs.144/- a year in each case.
	[Memo.No.75798/Accts./59, Dt.22-9-1961]	
(2) Director of Public Instruction.	Govt. Educational Institutions.	Rs.100/- a month for each Institution.
	Other cases.	Rs.144/- a year in each case.
(A) Regional Deputy Director of Public Instruction.	Govt. Educational Institutions.	Rs.200/- a month for each Institution.
	[Memo.No.64454/2066/Accts.62-2, Dt.31-1-1963]	

(1)	*(2)*	*(3)*
(B) The Joint Director of Agriculture.	-	Rs.144/- a year in each case.
	Accommodation for storage of manure, seed, iron and steel under trading Schemes.	Rs.60/- a month for each building.
(C) Gazetted Asst.to the Headquarters Deputy Director of Agriculture.	-	Rs.100/- a year into each case.
(3) Director of Social Welfare.	Accommodation for Social Welfare Dept., Schools in Hyderabad City.	Rs.15/- a month for each school.
	In other places.	Rs.250 a year for each school.
(A) Director of Social Welfare	Accommodation for other public purposes i.e., locating Govt.Hospitals, Homes for the aged & disabled orphanages and other institutions of Social Welfare Department.	Rs.500 a month.
	[Memo.No.73777/43/Accts./67-5, Dt.20-2-1968]	
(AA) Director of Animal Welfare.	Veterinary Institutions with or without residential accommodation or any other private buildings required for departmental purposes.	Rs.150/- a month per building.
(B) Deputy Directors.	Do.	Rs.100/- a month per building.
(C) Regional Assistant Directors.	Do.	Rs.75/- a month per building.
(D) District Veterinary Officers.	Veterinary Institutions with or without residential accommodation or any other private buildings, required for departmental purposes.	Rs.50/- a month per building.
	[Memo.No.32786/585/Accts./69-7, Dt.9-1-1974]	

(1)	*(2)*	*(3)*
(4) Conservator of Forests.		Rs. 144/- a year in each case.
(A) District Forest Officers.		Rs. 50/- a year in each case.
(5) Revenue Divnl. Officers.	For temporary use of cattle pounds.	Rs. 2/- a month for each building.
(6) Collectors of districts in which Social Welfare Dept. staff is working.	Accommodation for Social Welfare Dept. school.	Rs.5/- a month for each school.
49. School expenses—	*I. Ordinary contingent charges.*	
Social Welfare Department Schools.	The District of Social Welfare and the Collector of a district in which a Social Welfare Dept. staff is working may sanction expenditure not exceeding Rs. 3/- a month for each Social Welfare Dept. school within his jurisdiction under contingent charges.	
	II. Boy Scouts and Girl Guides.	
	1. The Director of Social Welfare is authorized to incur expenditure, subject to the following limits, on uniform, travelling allowance etc., for Boy Scouts and Girl Guides belonging to communities eligible for help by the Social Welfare Dept. reading in the schools under the control of the Social Welfare Department :	
(i) (a) Uniform, etc., for individual.	Ranging from Rs.4/- to Rs.20/- for each uniform as detailed below :	
		Rs.
	Cub	6
	Scout	17
	Rover	20
	Blue Bird	4
	Girl Guide	7
(b) General expenditure for each troop.	Ranging from Rs.10/- to Rs.135/- a year as detailed below :	
		Rs.
	Cub	61
	Scout	135
	Rover	84
	Blue Bird	10
	Girl Guide	20

(1)	*(2)*	*(3)*
	(ii) Registration fees, subscription for scout journals etc.	Rs. 5/- year for each troop.
	(iii) Renewal of uniform	Three years to be fixed as the period of wear.
	(iv) Travelling Allowance.	(a) Single third-class fare for Journeys by railway. (b) A daily allowance of 25/i Paise for each individual. (c) Mileage six naye paise per mile for each individual for road journeys when railway communication is not available. The daily allowance and mileage will be increased in the usual proportion for journeys in any of the special tracts mentioned in Annexure V to the Andhra Pradesh Travelling Allowance Rules. 2. The limits of expenditure laid down above for supply of uniforms, etc., to Boy Scouts and Girl Guides will also apply in respect of similar expenditure in the Ex-Criminal Tribes Settlements.
50.	**Secret Service Expenditure**	1. When an allotment is placed at the disposal of an office for secret service, the officer concerned will maintain a contingent register in terms of A.P.F.C. Form 7 in which the date and amount of each contingent bill will be entered working out after each such drawal, duly indicating the progressive expenditure against the allotment. The officer may draw bills for such sums as may be necessary following the procedure laid down in S.R. 18(f) under T.R. 16 of A.P.F,C., Vol. I, The relative sub-vouchers shall be filed and preserved carefully by the concerned officer. The drawing office shall append a certificate to the bill in his own hand writing that the amount charged on account of this item has been actually and duly paid to the persons entitled to receive it. 2. The general control of expenditure incurred against such allotment will be vested in the officer aforesaid, who shall be responsible for proper maintenance of accounts and payments to be made properly for the purposes for which the appropriation has been made.

(1)	*(2)*	*(3)*
Note —The re-appropriation to the detailed head of appropriation or from this detailed head "Secret Service Expenditure" shall be sanctioned by the Government in Finance & Plg. (Fin. Wing) Departments irrespective of the quantum of amount.		
		3. The officer aforesaid will maintain in a separate cash book (in A.P.T.C Form 5) a secret record of receipt and expenditure connected with the allotment. The cash book 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 A.C. Bills will be entered in cash book on the receipt side, the number and date of the bill being noted against the entry. The procedure prescribed in SR. 2 under T.R. 11 of A.P.T.C. Vol. 1, shall be followed in closing the cash book. 4. In respect of each officer authorised to incur Secret Service Expenditure as listed in Annexure I to this Appendix, the controlling officer mentioned against Col. 4 of the Annexure I shall conduct at least once in every financial year, a sufficiently read administrative audit of the expenditure incurred and the officer noted in Col. 5 of the Annexure I shall furnish a certificate to the Accountant General (Accounts and Entitlements) in the following form not later than the 31st August of the following year *"I hereby certify that the amount actually incurred by me or under my authority for secret service in the year ending the 31st March, 19 was Rs and that the balance on the said 31st March, 19 was Rs and I declare that in the interests of the public service the above payments should be made out of secret service funds and that they were properly so made".* 5. In the case of transactions taking place in twin cities of Hyderabad and Secunderabad, the certificate mentioned above shall be furnished to the Pay and Accounts Officer, Hyderabad

(1)	*(2)*	*(3)*
		who will record it in a suitable register for production of the same with the certificates to the Residential Audit Officer for audit. 6. Funds placed at the disposal of each Deptl. drawing officer for such expenditure communicated to the audit by the concerned Heads of Dept. or Chief Controlling Officer so as to enable the audit to scrutinise the above certificate. 7. Formal sanction shall be recorded and retained with the office copy of the bill and that it shall not be enclosed to the bill presented at the Treasury nor will it be produced to audit except to the controlling officer who will conduct administrative audit. 8. The accounts and other allied records relating to secret expenditure will not be subjected to scrutiny by the audit. [Item 50 is substituted as per G.O.Ms.No. 2, Fin & Plg. Dt. 2-1-1987]
51.	**Service postage and telegram charges.**	The following instructions supplement those contained in Art. 119 (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 of other articles to be sent to foreign countries, i.e., countries outside the British Empire. (b) Whenever the cost of establishment is divided between two heads, the charge for service postage stamps should be divided in the same proportion. 2. (a) Government servants should not send communications of any kind regarding their leave, pay, transfer, leave salary, fund subscriptions and other analogous matters at the expense of the State, such communications are private and not official. (b) Unless the Govt. have ordered in any particular case or cases, all letters sent by Govt. servants in their official capacity in reply to communications of any kind received from private individuals or asso

(1)	*(2)*	*(3)*
		ciations should be despatched "Service paid".
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.		
		Certified copies of documents and unused copy stamp papers in cases (i) where the number of copy stamps papers supplied by applicants is in excess of requirements, (ii) where an insufficient number of stamps is filed, but the parties fail to supply the additional number of stamps within a given period and (ii) where stamps are filed for copies of records which are not available in the office, should be sent to the parties concerned in envelope superscribed "Certified copies service unpaid" or "Copy stamp papers service unpaid" or "Certified copies and copy stamp papers service unpaid".
Note :—Sheets of copy stamp papers received from an applicant remaining unused as a result of the document having been typed or copied too closely should not be returned to the party but should be sent to the nearest treasury.		
		In the event of any envelope being returned undelivered, the head of the office concerned should pay the postage from his office contingencies. The cover and its contents should then be retained for two weeks so that if the addressee appears and applies for the copies in person, they may be handed over to him after recovering the cost of the postage paid from contingencies. If he does not so appear the certified copies should be destroyed and a note of such destruction made in the remarks column of the copy application register against the item concerned. The unused copy stamp papers, if any, should then be sent to the local or nearest Sub-treasury to be added to its stock. 3. 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. 4. Bearing postage paid in cash should be separately noted in contingent bills. 5. (i) Govt. telegrams transmitted over the lines of certain cable companies are charged for at half the rates for private telegrams.

(1)	*(2)*	*(3)*
		Foreign telegrams despatched from India by Govt. Dept. or public officials in the interests of private persons are not entitled to this concession, and are chargeable at full rates. The person in whose interest the telegram is despatched should be required to pay the cost of the message before it is despatched. If the cost of the telegram is not recovered in advance, it may be met from the permanent advance of the department of 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 Govt. (ii) If any telegram sent by a Govt. department or public official in India to the India office or the High Commnr. for India, London, or vice versa, in the interests of a private person (including a Govt. 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 Admn. by the authority that sent the telegram irrespective of the country in which the charges are eventually recovered from the person concerned. If such a telegram was sent from India, the authority that sent it should send the amount to the Accounts Officer, Telegraph Check Office, Calcutta, either in cash or by cheque with a copy of 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

(1)	*(2)*	*(3)*
		part in the country of destination (i.e., the country to which the telegram was sent), credit for the amount so recovered should be passed on to the authority that sent the telegram. (iii) The rates of charge for inland telegrams are the same for both "State and private" telegrams. The charges for inland telegrams sent by Government department of public officials in the interests of private persons should also be recovered from the private persons concerned, wherever possible, and credited to the Government. 6. *Payment for telegram charges* :—(a) "The charges on account of telegrams may be paid in cash by all the officers of the State Govt. exceeding those whose average telegram charges exceed Rs. 25/- in a month and who have been permitted to open a 'Credit account' with the Post/Telegraph Office". [G.O.Ms.No. 299, Fin, and Plg. (A&L) Dept., Dt. 24-8-77] (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". They should be classed as "*Express*" only:- (i) in case of great emergency, and (ii) when the sender knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic. (3) Except when extreme precision is important, State telegrams should be expressed in as few words as possible, mere

(1)	*(2)*	*(3)*
		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 Telegraph office.		
		(c) If a Government servant asks for repetition of telegram received by him in his official capacity he will not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered. (d) *Telegrams of high officials* :—It is open to the Governor, the Ministers and the Secretaries to the Governor to use "On I.G.S." forms for inland State telegrams instead of paying for them in cash in the usual way. These forms may be obtained from the Accounts Officer, Telegraph Check Office, Calcutta, in booklets on payment at the rate of Re. 1.25 p. per form for ordinary telegrams and P.s. 2.50 per form for express telegrams. Payments in respect of these booklets should be made by postal money order or by cheque drawn on the Reserve Bank of India in favour of the Accounts Officer, Telegraph Check Office, Calcutta, or by Government Draft. Separate "O.I.G.S." forms for use for foreign State telegrams are supplied free to the officials mentioned above. These are accepted by telegraph offices, and the cost of the message is subsequently recovered. [G.O.Ms.No. 299, Fin. & P1g. Dt. 24-8-1977] All telegrams issued on the "O.I.G.S." forms should be signed by the officials mentioned above themselves and not by any member of their establishment. (e) *Foreign State Telegrams* —These can be issued only by Govt. servants whom the Govt. have from time-to-time specifically authorized to issue telegrams.

(1)	*(2)*	*(3)*	
		When a Government servant who is not entitled under the rule to send a foreign State telegram finds it necessary to do so in the interests of the public service, he should send the message through some superior authority who is so entitled. In exceptionally urgent cases, he may send the message himself at his own risk, subject to the sanction of his controlling officer being subsequently obtained. The controlling officer may accord sanction only if he himself had the power to send a message under this rule, and he should refuse sanction unless the expenditure is clearly in the interest of public service.	
52.	**Specimens of Samples :**		
	(A) Agriculture and Animal Husbandry Department.	The purchase of specimens from the Imperial Institute by the Agriculture and Animal Husbandry Dept. requires the sanction of the Director of Agriculture and the Director of Animal Husbandry respectively. [See also the entry (CC) Agricultural Chemist under item I]	
	(B) Industries & Commerce Department.	The Director of Industries & Commerce may incur expenditure not exceeding Rs. 25/- in each case and Rs. 500/- in a year on samples of products of cottage industries for exhibition in the museum maintained in his office.	
	(C) Fisheries Department.	The Director of Fisheries may incur expenditure not exceeding Rs. 25/- in each case and Rs. 500/- in a year on samples of fish products and tackle for exhibition in the museum maintained in his office. [Memo.No. 56179/ l799/Accts,/62-2, Dt. 17-9-1962]	
53.	**Stores** :—(A) Industries & Commerce Department.	The powers of the Subordinate Officers of the Industries and Commerce Dept. to purchase (or condemn) stores other than furniture are subject to the money limits shown below. The limit fixed applies to the cost of an article or all articles of the same kind purchased (or condemned) by the officer to one officer or to more than one.	
		Authority	***Limit of sanction Rs.***
		1. Sericulture Expert and the Industrial Engineer	500

(1)	*(2)*	*(3)*	
		2. Inspector of Industrial Schools, Asst., Industrial Engineers and Asst.Director of Fisheries	200
		3. Inspector of Fisheries, Visakhapatnam	100
		4. Asst.Sericultural Expert, Hindupur.	50
		5. Asst.Sericultural Expert, Manair.	50
		6. Ceramic Expert, Gudur.	500
		7. Deputy Director of Industries and Commerce.	200
		8. Glass Technologist, Gudur.	200
		9. Asst. Director of Industries and Commerce	200
		10. General Manager, Andhra Paper Mills, Rajahmundry.	300
		11. Principals of Polytechnics	200
		12. Principal Oil Technological Institute, Anantapur.	200
(B)	State Broadcasting	See Item 3.	
(C)	Fire Service—		
	(1) Additional Director of Fire Services.	Rs. 100/- (for the purchase of expendable stores such as grease, mobile oil, petrol, kerosene oil and the like for each unit, i.e., a tender trailer, mobile tank unit, house-laying truck, etc.).	
	(2) Divnl. Fire Officers.	Rs. 30/-. [Memo.No. 58089/Accts./ 65, Dt. 3-5-1968].	
(D)	Medical Department—		
	District Medical Officers and Principals of Medical Colleges.	May purchase foreign stores in India without monetary limit provided the quality and cost do not compare unfavourably with those of articles obtained through the India Store Depot or direct from the manufacturers abroad. Wherever large purchases are involved tender should be called for.	
(E)	Agricultural Dept.—		

(1)	*(2)*	*(3)*
	Director of Agriculture.	May sanction the purchase of gunnies upto Rs. 10,000/ per quarter in respect of each head of office.
	Head of office.	May purchase gunnies upto Rs. 5,000/- during each quarter subject to the following conditions : (a) Tenders should be called for in bulk for the requirement of each quarter in advance and the lowest rate should be accepted in onsu1tation with the Collectors of the district concerned. (b) The wholesalers including mills should be regularly informed of the call for tenders for the purchase of gunnies during each quarter. (c) If the cost of the gunnies to be purchased in a quarter exceeds Rs. 5,000/- the prior sanction of the Director of Agriculture should be obtained.
(F)	Animal Husbandry & Fisheries — Director of Animal Husbandry and Fisheries may purchase	Upto Rs. 1,000/-.
(G)	Fisheries Department—	
	Dy. Director of Fisheries	Rs. 500/-.
	Other Gazetted Officers of the Fisheries Department.	Rs. 200/-. Purchase of material and Spare Parts and repairs to the plants, cold storages and canning plant including electrical equipment. [Govt.Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
	Director of Fisheries.	Upto a limit of Rs. 3,000/- a year.
	Dy. Director of Fisheries.	Upto a limit of Rs. 1,500/- a year.
	Asst. Director of Fisheries.	Upto a limit of Rs. 500/- a year. [Memo.No. 351 56/922/Accts./69-3, Dt. 29-7-1969]
(H)	Forest Department —	
	Divnl. Forest Officers.	May incur expenditure not exceeding Rs. 500/- for the purchase and repairs to stores, tools and plants subject to the budget provision and approval by the conservator in the Plan operation. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965]
(I)	Director of Animal Husbandry.	Director of Animal Husbandry may incur or sanction the purchase of dead stock including machinery and tools required for use in the institutions under his control subject to a ceiling of Rs.10,000/- at a time.

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td></td><td></td><td>The following Officers of Animal Husbandry department may incur or sanction the purchase of dead stock to the extent indicated :
<table>
<tr><th>Authority</th><th>Extent of delegation</th></tr>
<tr><td>1. Deputy Directors and Officers of similar rank.</td><td>Rs. 2,000/- at a time.</td></tr>
<tr><td>2. Regnl. Asst. Directors, at Supdt., Govt. Dairy Farm, Vizag., Spl. Officers, Farms and Sheep and Goat Devlpt.Officers, Poultry Devlpt. Officer and Officers of similar rank.</td><td>Rs. 1,000/- a time</td></tr>
<tr><td>3. Other Farm Supdts. empowered to draw contingent bills.</td><td>Rs. 500/- at a time.</td></tr>
<tr><td>4. Other Officers empowered to draw contingent bills, [Memo.No. 32786/585/Accts.169-4, Dt. 28-1-1971]</td><td>Rs. 25 0/- at a time.</td></tr>
</table></td></tr>
<tr><td>(J)</td><td>Archaeology & Museum Department—</td><td></td></tr>
<tr><td></td><td>Director of Archaeology & Museum.</td><td>Rs. 250/- each time. For purchase of plants, earthen pots, pot carriage, manure, etc., for use in the gardens laid Out fl front of the monuments and Museums.</td></tr>
<tr><td></td><td>do.</td><td>Rs. 500/- each time. For purchase of stampage material such as Dabbars, Bent-Bearing Brushes, Indelible Ink, Holand Paper, Drawing Material etc.

Rs. 500/- each time. For purchase of pottery material and bone cleaning materials.
[Memo.No. 74028/1430/Accts./70-11, Fin., Dt. 13-6-74]</td></tr>
<tr><td>54.</td><td>Telephone Charges.</td><td>(1) No new telephone connection may be sanctioned except with the previous approval of the Government.

(2) Heads of Offices may incur expenditure upto a limit of Rs. 60/- in each case both in the Hyderabad City and in the muffassal for shifting telephones from one place to another. The limit for other petty charges is Rs. 30/- in each case. [G.O.Ms.No. 2376, Fin., Dt. 21-9-60]</td></tr>
</table>

(1)	*(2)*	*(3)*
		(3) The number and date of the Government Order sanctioning the expenditure on a new connection should be quoted on the bill on which the charges for it are claimed. ***Explanation*** :—The words "in each case" occurring above would apply to the shifting of each instrument of either main telephone or of extension telephone. [Memo.No. 8841 -A1502/ Accts./63-2, Fin., Dt. 15-6-1963] (4) Subscribers are responsible for meeting in full bills for all trunk calls made from their telephone connections irrespective of the person who made the call. All Govt. 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 Dept. concerned should make its own arrangements for recovery from its officials of the value of the private calls made and for accounting for such items in its own office accounts. Recovery thus made should be taken in reduction of expenditure and not credited as revenue receipt.
Note : —The Chief Operation Engineers, and the Chief Construction Engineer in the Electricity Department may sanction the installation or telephone connections to the Government Electric Sub-stations.		
		(5) In cases where an officer appointed to act in a short leave vacancy becomes entitled in the period during which he acts, to a residential telephone at Government expense and where an officer on short leave who is ordinarily entitled to a telephone at Government expense is required to pay for the telephone himself while on leave or to surrender the connection, the following procedure shall be adopted— (I) If the officer who becomes temporarily disentitled for a period not exceeding two months wishes to retain the telephone for his own use, the Government will continue to pay to the telephone department (a) the monthly rent at the concessional rate, and

(1)	*(2)*	*(3)*
		(b) the call charges at concessional rates, but will recover from the officer both charges (a) and (b) at full ordinary rates. If the period for which he continues to be disentitled is more than two months, the telephone connection should be surrendered. (II) When an officer who already as private telephone becomes an "entitled" officer for a short period not exceeding two months the officer will continue to pay the telephone authorities as a private subscriber— (a) the monthly rent at ordinary rate, and (b) the call charges at ordinary rate but he will be reimbursed by Government both the charges (a) & (b) less half the cost of the calls in excess of 60 calls per mensem. (III) Where the officer who becomes temporarily "entitled" has no private telephone and a special connection has to be installed the Govt. will pay the usual rates on his behalf while the permanent officer will have the choice of having his residential telephone installed on paying Govt. rent and call charges at ordinary rates. (6) The Asst. Comptroller, Govt. House Dept. may accept, countersign and pass for payment bills of Telephone Dept. upto Rs. 1,100/- per quarter and within the budgetted grant". [Memo.No. 91 95/A/Accts.162-2, Dt. 23-5-19621
	55. Tents & Camp furniture :	I. The initial supply of tents requires the sanction of the Government. Once the supply is sanctioned, the head of the department concerned may sanction each individual purchase. ***Exception 1.***—The Board of Revenue may sanction the supply of tents to offices of the Excise Dept. ***Exception 2.***—The Chief Engineer concerned may sanction the supply (and disposal) of tents in the Public Works Department and the Electricity Department.

(1)	*(2)*	*(3)*
Note :—The Chief Operation Engineers and the Chief Construction Engineer in the Electricity Dept. may exercise the power in Exception 2.		
		II. *Cost of carriage of tents.*—The cost of transport of tents in whole or in part is debitable to the Govt. only when they are carried on tour beyond a distance of five miles and no amount may be debited to the Govt. in excess of the amount admissible on account of transport by the shortest route. When a Govt. servant car- ties tents on tour for use by his office subordinates, they may be carried at Govt. expense. In other cases, the cost of their carriage may be recovered as follows : When tents are carried by road or canal the actual cost of their transport, subject to a maximum rate per mile for the distance travelled of half the mileage rate sanctioned in Annexure I of the A.P. Travelling Allowance Rules, may be debited to the Govt. A Govt. servant mentioned in the Annexure to this Appendix may, when he claims actual expenses for railway journey, recover the actual cost of transporting camp equipment and tents upto the maximum amount of each shown against him in the Annexure. ***Exception 1.***—When a Govt. servant is in receipt of a fixed travelling allowance and carries tents on tour for his personal use, only half the expense of the carriage of tents may be debited to the Government. ***Exception 2***.—Non-gazetted subordiantes of all departments who have been supplied Govt. tents may transport them at the expense of the Govt. when travelling in the Scheduled Areas, whether they are used for office or for private purposes. ***Exception 3***.—Claims for actual expenses incurred by officers of the Excise Department in transporting tents may be admitted upto the limit of half the mileage or to 19 np. a mile, whichever is greater. III. *Repairs*.—Charges for the repair of tents may be incurred under the sanction of the head of the department.

(1)	*(2)*	*(3)*
Note 1 —Deputy Inspector-General of Police, District Superintendents of Police, the Principal, Police Training College, Anantapur, and the Commandants of the Special Armed Police Batallions may incur expenditure on annual petty repairs to tents supplied to them subject to the following conditions : (1) No expenditure should be incurred within twelve months from the date of original issue of the tents. (2) After the expiry of the period specified in (1) above, expenditure may be incurred annually in each set of Tents upto (i) Rs. 40/- during the first three years; (ii) Rs. 50/- during the next two years; and (iii) Rs. 60/- during any further period of use. ***Note 2*** :— (a) Deputy Commissioner of Excise in respect of tents supplied to them, and Assistant Commissioners of Excise, in respect of tents supplied to them and to their subordinates, may incur expenditure on annual repairs subject to the conditions specified in Note I above. (b) Deputy Commissioners of Excise may sanction expenditure on repairs to Government tents supplied to Assistant Commissioner and their subordinates, subject to a limit of Rs. 75/- a year per set tents. ***Note 3:*** —-Collectors of districts may sanction expenditure not exceeding Rs. 100/- a year per set of tent on the repairs of Government tents supplied to officers of the Revenue Department. ***Note 4*** :—District/Divisional Forest Officers may sanction expenditure on petty repairs to tents upto a limit of Rs. 50/- per set annually and conservator of forests may sanction expenditure on repairs to tents to the extent required. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965].	
56.	**Translation charges.**	Sessions Judges may incur charges on this account at the rates laid down by the Government-See Rule 350(15) of the Criminal Rules of Practice, 1931. The details of calculation should be given in the bill, and for the information of the Accountant General, the drawing officer should attach to the bill on which the expenditure is recouped, a certificate that the expenditure in accordance with the scales prescribed in the rules, which should be quoted. All other charges under this head require the previous sanction of the Government.
57.	**Treasure Trove.**	A Collector is required to acquire on behalf of the Govt. under Section 16 of the Indian Treasure Trove Act [India Act VI of 1878] any coins found, whether gold, silver or copper, the value of which exceeds Rs. 10!-, if they appear to be old and not of British mintage by payment to the person entitled to it of a sum equal to the value of the material of the coins together with one-fifth of that value. He may also purchase from finders on behalf of the Govt. on the

(1)	*(2)*	*(3)*
		same terms any coins of the age and description stated above the value of which is Rs. 10/- or less. "The Director of Archaeology and Museums may incur expenditure from the budget provision under contingencies with no monetary limit of packing. loading, unloading and transporting the idols, images, sculptures, inscriptional slabs and other antiquanan objects having archaeological value from any place to any of the museums in the Andhra Pradesh State under the control of the Department of Archaeology and Museums". "The Director of Archaeology and Museums may also incur expenditure on transportation, packing and forwarding charges of duplicate of museum objects to be moved into and out of this State without any monetary limit subject to the availability of budget provision". "The Director of Archaeology and Museums may also draw the amounts required for the above purposes from the provisions from contingencies, on Abstract contingent bills and send detailed accounts to the Pay and Accounts Officer/Accountant-General, for adjustment against such drawal within two months from the date of drawal of the amount". [G.O.Ms.No. 261/Fin. & Plg. (F.W. Accounts.-II) Dept., Dt. 13-10-1981 and Memo.No. 36491/1 278/Accts./63-3, Dt. 2-9-1963].
58.	**Weights and Measures.**	1. *Purchases.* —The Board of Revenue may sanction the deptl. purchase of standard weights and measures for sale to the public. 2. *Stamping weights and measures:*— Contingent charges in connection with stamping weights and measures may be incurred without special sanction, but the charges should not exceed the fees received on this account in the year. Any surplus remaining after paying all the charges for a year should be credited absolutely to the Govt. and should not be utilized for the next year's expenditure —See also B.S.O. No. 204(3). 3. Distribution of bonus to stamping establishments in the mufassal : Twenty-five percent of the profits, if any, earned in a district by each party in a year should be given

(1)	*(2)*	*(3)*
		asa bonus to that party for distribution among its members. A party working in two Dists. should keep separate accounts of its transactions in each district and should be allowed bonus on the basis of the profits earned in each such district. The calculation of the profits for the purposes fixing the bonus should be based on the liabilities of the year on account of establishment charges and the actual cost. The district officers should be held responsible for the correctness of the amount claimed. The Board of Revenue may sanction the payment of the bonus in accordance with the above principles provided that no amount in excess of Rs. 250/- is due to any one person.
59.	**Spares for Tractors, Bull Dozers, Ploughs, Graders, Boring Machinery, Power Drills, Pumpsets, Rock Ballasting Units & Plant Protection Power-operated Machinery:**	
	1. The Director of Agriculture.	Full powers upto budget provision provided that the cost of each spare does not exceed Rs, 5,000/-.
	2. Jt. Director of Agriculture.	Rs. 20,000/- at a time provided that the cost of each spare does not exceed Rs. 3,000/-. [Memo.No. 24337/Accts/62-2, Dt. 7-6-1962]
	3. Agricultural Engineers. Dy. Director of Agriculture and other officers of same rank.	Rs. 5,000/- at a time provided the cost of each spare does not exceed Rs. 500/-.
	4. Asst. Agriculture Engineer, Dt. Agri. Officer & officers of the same rank in Agri.Dept.	Rs, 2,500/- at a time, provided the cost of each spare does not exceed Rs. 250/-.
Note :—The Officers at S.Nos. 1-4 above shall exercise these powers subject to the conditions that the expenditure on a particular unit shall exceed that of its cost. [Memo.No. 69850/2558/A ccts./64-6, Dt. 9-8-1965]		
60.	**Fire Buckets and Fire Extinguisher for Govt. Building (Non-residential).**	Heads of offices may incur expenditure on the initial supply of fire buckets and fire extinguishers together with other appurtenances such as, stands, buckets, etc., as well as all renewals, of, and repairs, to the fire buckets and fire extinguishers as

(1)	*(2)*	*(3)*
		per the scale prescribed below such works being treated as assigned to the Department concerned. (a) For purposes of the supply of ordinary fire appliances, buildings are divided into two classes viz., (i) Ordinary; and (ii) Buildings where there is special danger of oil, chemical or electrical fires. (i) ***Ordinary Buildings:*** (1) Costing Rs. 10,000/- and below (a) for a superficial area of 1,000 square feet and below : 4 fire buckets 12 inches high and 10 inches deep. (b) For a superficial area more than 1,000 square feet the number of fire buckets is to be increased from four at the rate of one for every 500 square feet. (2) Costing more than Rs. 10,000/-: (a) for a superficial area of 5,000/- square feet or less six fire buckets and one two-gallon capacity soda-acid type extinguisher. (b) for a superficial area over 5,000 square feet the number of fire buckets is to be increased over that specified at 2(a) above at the rate of one for every 1,000 square feet in excess of 5,000 square feet. The number of soda-acid type extinguishers will be on the same scale as under 2(a). ***(ii) Buildings where there is a special danger of oil, chemical or electrical fires :*** (a) for a superficial area of 5,000 square feet or less-Twelve fire buckets of the specified size, and one foam type chemical extinguisher of 2-gallon capacity. (b) for a superficial area of over 5,000 square feet. The number of fire buck-

(1)	*(2)*	*(3)*
		ets specified at 11(a) above is to be increased at the rate of one for every extra 500 square feet over 5,000 square feet. The chemical extinguishers will be on the same scale as in 11(a).
Note 1 :—A fire bucket 12 inches and 10 inches deep means one that measures in inches high on the outside and is 10 inches deep on the inside. The top diameter is usually 12 inches and the bottom diameter is slightly less than 9 inches. ***Note 2*** :—*Superficial area* ;—This is the surface area of each floor of a building and not the plinth area. The plinth area will be the superficial area for the ground floor only. The actual superficial area in the case of the upper floors should be considered separately in each case for purposes of the supply. (3) Assessing the cost of a building for purpose of classification the cost of the particular detached building only should be taken into consideration. (4) A list of suitable chemical fire extinguishers with the names of firms where they can be purchased, could be obtained from the concerned Executive Engineer.		
		(B) The Heads of offices should follow the instructions contained in Appendix C of the Dist. Office Manual in regard to the ordinary fire rules. [Memo.No. 63700/11 56/Accts./66-3, Dt. 29-10-1966].

ANNEXURE I

(Inserted by G.O.Ms.No. 2, Fin. & Plg., Dt. 2-1-1987 and earlier Annexure renumbered as Annexure II)

List of officers empowered to incur Secret Service Expenditure with respective controlling officers to audit and render annual service expenditure.

[See Rule 4 against Item 50]

Sl.No.	***Particulars of Expenditure***	***Officers empowered to draw***	***Officers empowered to audit***	***Officers authorized to countersign the annual certificate to audit***
(1)	(2)	(3)	(4)	(5)
1.	Rewards to informants	i. Commissioner of Police in Twin Cities.	Director Genl.of Police.	Director Genl.of Police.
		ii. Superintendents of Police in Dists.or their Personal Assts.	Dy.Inspector General of Police.	Dy.Inspector General of Police.

(1)	(2)	(3)	(4)	(5)
2.	Printing charge for question papers of SSC Public Examination in Private Presses.	Assistant Commissioner for Govt.Examinations.	Deputy Commissioner for Govt.Examinations	Commissioner for Govt.Examinations.
3.	Rewards to Informants in Forest cases.	Divisional Forest Officer.	Principal Chief Conservator of Forests.	Principal Chief Conservator of Forests.
4.	Rewards to Informants.	Joint Director of Anti-corruption Bureau and Dy.Supdts. of Police of Anti-Corruption.	Director-General, Anti-Corruption Bureau	Director-General, Anti-Corruption Bureau
5.	Printing charges for question papers of Commission's Examinations in Private Presses outside the State.	Assistant Secretary and Controller of Examinations.	Secretary, A.P.Public Service Commission, Hyderabad.	Secretary, A.P.Public Service Commission, Hyderabad.

ANNEXURE II

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

[See Rule II against Item 55]

Departments and Officers	**Maximum weight of camp equipment**	
	Tents (including poles, pegs, mallets, durries, salitas, chicks etc.) and camp furniture	***Camp furniture when tents are not carried***
(1)	(2)	(3)
	Maunds (822/71LB)	Maunds (822/71LB)
Land Revenue -		
Commissioner of Land Revenue	60	10
Commissioners of Land Revenue and Irrigation.	60	10
Collectors.	45	10
Sub-Collectors in charge of divisions	25	5

(1)	(2)	(3)
Sub-Collectors in charge of divisions and Assistant Collectors.	20	5
Deputy Collectors	20	5
Tahsildars.		
Deputy Tahsildars		
Inspecting Tahsildars		
Special Deputy Tahsildars		3
Tahsildars and Deputy Tahsildars when enquiring into magisterial cases in camp.		5
Survey—		
Assistant Directors of Survey incharge of Survey Parties.	25	5
Additional Officers of Survey Parties	25	
Inspectors of Survey and Land Records (Sub-Assistants)	8	
Sub-Assistant Director of Survey and Head Surveyors.	3	
Excise—		
Commissioner of Excise & Separate Revenue.	60	10
Inspector of Distilleries	25	5
Inspector of Excise in charge of circles	20	5
Asst. Inspectors in charge of Sub-circles	20	5
Deputy Commissioners.		5
Assistant Commissioners.		5
Assistant Inspectors other than those in charge of sub-circles.		5
Forest——		
Chief Conservator of Forests	50	10
Conservators of Forests	35	5
Deputy Conservators, District Forest Officers, Forest Engineer and Working Plans Officers	25	5
Assistant Conservators and Extra Assistant Conservators not incharge of divisions and Assistant Working Plans Officers	15	5
Forest Sylviculturist		5
Registration-Inspector-General of Registration		
Police—		
Inspector-General of Police	37	7 ½
Deputy Inspectors-General	25	5
District Superintendents	25	5

(1)	(2)	(3)
Assistant Superintendents	21 ½	5
Deputy Superintendents	21 ½	5
Education—		
Director of Public Instruction		5
District Educational Officers and Inspectresses of Schools		5
Medical-Directors of Medical Services		5
Public Health—		
Director of Public Health		5
Assistant Director of Public Health		5
Sanitary Engineering—		
Sanitary Engineer		5
Deputy Sanitaty Engineers		5
Agriculture—		
Director of Agriculture		5
Other Gazetted Government servants in the Agricultural Department		5
Animal Husbandry-Director of Animal Husbandry		5
Co-operative Registrar of Co-operative Societies		5
Industries and Commerce—		
Director of Industries and Commerce		5
Assistant Director of Fisheries, Inland		7 ½
Public Works—		
Chief Engineer (General, Buildings and Roads)		7 ½
Chief Engineer for Irrigation		5
Superintending Engineers.		5
Executive Engineers	20	5
Sub-divisional Officers (Assistant Engineers)	18	3
Sectional Officer	8	3
General Superintendent, Public Works Workshops and Stores.		5
Social Welfare-District Social Welfare Officers.		3

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APPENDIX 8

[See Chapter VI Article 102]

PART I

LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING COU1TER SIGNATURE BEFORE PAYMENT

Sl. No.	***Head of Account***	***Items of Expenditure***	***Countersigning Authority***
(1)	(2)	(3)	(4)
1.	18. Irrigation Minor Irrigation Revenue Dept.	All Charges	Revenue Divisional Officers.
2.	25. General Administration District Administration	Remuneration to copyists and examiners	Collectors, Revenue Divnl.Officers for Taluk Sub-Taluk and Stationery Sub-Magistrates' Offices.
		1. Contigent bills relating to (a) purchase of stores and (b) Radio receivers and batteries sanctioned by the Chief Engineer or Govt. (vide item 3 in Appendix 7).	
		2. Contingent bills relating to the purchase of spare components and other radio materials for maintenance of radio sets such as— (a) valves, (b) condensers, (c) resistances and (d) transformers under the powers delegated to the Radio Engineer (vide item 3 in Appendix 7).	Radio Engineer.

(1)	(2)	(3)	(4)
		3. Contingent bills of Assistant Radio Engineers, Radio Supervisors and other subordinates.	
3.	214. Administration of Justice.	Salary Bills and the contingent bills of the Courts of Spl.Judicial Magistrates including the Courts of Special Judicial Magistrates for Railways.	All the Judicial First Class Magistrates having territorial Jurisdiction over the Courts of Special Judicial Magistrates. [G.O.Ms.No.174, Fin.&Plg. (Accts-II), Dt.23-7-1981]
4.	Jails and Convict Settlements Jails Admn.of the Madras Probation of Offenders Act, etc.	Contingent charges incurred on miscellaneous items.	Chief Probation Superintendent.
5.	37. Education, Primary Govt.Primary Schools Scheduled Areas.	Laboratory charges, charges, class books, maps and stationery	Agency Divl.Officers, Visakhapatnam, East Godavari.
6.	39. Public Health Expenses in connection with Epidemic Diseases Bubonic plague.	All Charges.	Collectors.
7.	47. Miscellaneous Department Social Welfare.	Scholarships of all kinds.	The District Welfare Officer concerned or the Personal Asst. to the Director of Social Welfare according as the institution concerned is situated in a district where there is a District Welfare Officer or in a district where there is no Dist.Welfare Officers.
PART II			
LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING COUNTERSIGNATURE AFTER PAYMENT			
1.	8. Provincial Excise.	Petty construction and repairs.	Board of Revenue.
2.	25. General Administration	Charges incurred by Collector of districts	Secretary, the Andhra Pradesh Public Service Commission.

(1)	(2)	(3)	(4)
	Public Service Commission.	in connection with the examination connected by the A.P.Public Service Commission.	
3.(a)	25. General Admn.Genl. Establishment, Sub-divisional establishments and Taluk Establishment.	Amounts advanced by Committing Magistrates to witnesses to attend Courts of Session. Amounts paid by third class Magistrate to complaints & witnesses.	Revenue Divisional Officers.
(b)	27. Administration of Justice Criminal Courts.		[Memo.No.42672/1356/Accts/62-1, Dt.1-8-1962]
(c)	27. Administration of Justice.	Contingence charges except Travelling Allowance bills.	Judicial Second Class Magistrates in the Andhra Area. [Memo.No.43306/Accts.60-2, Dt.24-5-1960].
5.	22. Jails	1. Dietary charges 2. Medical and Sanitary. 3. Clothing and Bedding 4. Transport of Prisoners. 5. Livestock, tools and plants. 6. Other charges. 7. Rents. 8. Stationery. 9. Purchase of raw materials, tools, plants etc.	Inspector-General of Prisons or the Asst.Inspector Genl. of Prisons in respect of State Central and Dist. Jails, Camp Jails, Spl. Sub-Jails, Sub-jail Grade-II, Guntur, Borstal Schools and jurisdical dist. Magistrates, the Sessions Judges in respect of all Sub-Jails and Grade-II, Sub-jails at Chittoor, Cuddapah and Vijayawada. (ii) The Chief Inspector of Certified Schools or the Chief Probation Supdt. in respect of Senior and Junior Certified Schools for Boys and Girls, Reception Homes, Auxiliary Homes and Remand Homes for Boys and Girls.

(1)	(2)	(3)	(4)
	(b) Jails. Manufacturers.	(i) Contingencies (Purchase of Raw Materials, Tools, Plants, etc.)	(i) Inspector Genl. of prisons or Assistant Inspector Genl. of Prisons in respect of Central & Dist. Jails and Borstal Schools. [Memo.No.59792/Accts/62-22, Dt. 21-9-1966].
	23. Jails and Convict Settlements.	Contingencies of Sub-jails.	Medical Officers (Civil Asst. Surgeons) at Tiruvur and Jaggayyapet of the Krishna Dist. and Tahsildar, Polavaram of the West Godavari District who are appointed as the Supdts. of the respective Sub-jails. [Govt.Memo.No.30463/ Accts./60-1, Dt. 31-3-1960] Tahsildar, Chintapalle who is appointed as Supdt. of the respective Sub-Jails. [Govt.Memo.No.59909/Accts./ 60-1, Dt. 2-7-1960]
	6. Agricultural Experimental Farms.	(iii) Fruit stations under the control of Fruit Specialist All charges.	Fruit Specialist bills drawn by the Farm Managers.
	Agricultural demonstration and propaganda including public exhibitions and fairs.	(i) Purchase and distribution of seeds, manure, ploughs & implements. Other miscellaneous seeds and manure.	Deputy Director of Agriculture in-charge of the division.
		(ii) Experimental cultivation— Demonstration charges— Miscellaneous experiments.	
		(iii) Public exhibitions & fairs—Exhibition charges.	
		(iv) Scheme for control of pests and disease of crops.	Dy. Directors of Agriculture.

(1)	(2)	(3)	(4)
		(v) Seed multiplication schemes.	Dy. Directors of Agriculture.
6.	40. Agriculture.	Expenditure connected with several schemes to be drawn by concerned Heads of Offices on the following items : (1) Contingencies. (2) Purchase of live and dead stock. (3) Working expenses and other expenditure ordered to be drawn on abstract contingent bill forms.	Divisional Engineer (Soil Conservation). [Memo.No. 171 82/Accts./60-1, Dt. 1-3-1960]
6.	(a) 29. Police :	Bills for amounts required to meet the Railway freight charges for arms, ammunition and other store articles received from the arsenals & ammunition depots.	Inspector-General of Police Asst. Inspector-Genl. of Police. [G.O.Ms.No. 15, Finance, Dt. 17-1-1976].
Note :—For expenditure drawn on Abstract Contingent Bills under "305. Agriculture" by the Principal, Agricultural College, Bapatla all crop specialists and Dy. Director of Agriculture in the State the Countersigning authority will rest with the Joint Director of Agriculture. [Govt.Memo.No. 61192/Accts./58-9, Dt. 13-7-1959].			
7.	41. Veterinary.	Charges relating to the maintenance of breeding bulls, purchase of live-stock, purchase of deadstock, repairs and upkeep, maintenance of cattle, coolie, labour, Supdts. of Govt. Livestock Farms.	Director of Animal Husbandry for the abstract bills drawn by the Livestock Devlpt. Officer, Sheep and Goats and Poultry Devlpt. Officer, Inspector of key villages Ongole and Dist. Veterinary Officers.
		(v) Purchase of medicines, instruments and other hospital requirements.	

(1)	(2)	(3)	(4)
		(vi) Purchase of equipment and scientific stores. (vii) Purchase of furniture. (viii) Expenditure on exhibitions and Cattle Shows. (ix) Expenditure towards transport of semen from Semen Bank to Key Village Centres. (x) Any other item, the inclusion of which the Director, Animal Husbandry considers necessary from time to time.	
Note :—The Director of Animal Husbandry may authorise the drawing officers of Animal Husbandry Department either by Special or general orders without reference to Government to draw the amount on A.C. Bills to the extent necessary for expenditure under any item relating to the Department. [Memo.No. 327861585/Accts.169-70, Dt. 9-1-1974]			
1. Poultry Officer, I.C. Regional Poultry Farms (Four). 2. Officer, in-charge, Aseel Breeding Scheme, Kakinath. 3. Superintendent, Wool Technological Laboratory, Rajendranagar. 4. Superintendent, Cattle-cum-Dairy Farms, Narsampet. 5. Superintendent, Sheep Breeding Farm, Mahboobnagar. 6. Assistant Research Officers, I/C., Centralised Semen Collection Centres, Andhra Pradesh and Telangana. 7. Feed and Fodder Development Officer, A.P., Hyderabad. 8, Special Officer, Dairy-cum-Livestock Farms, Hyderabad. 9. Livestock Officers-in-charge of Key Village Scheme, Andhra and Telangana. [Memo.No. 14231/Accts./62-1, Dt. 2-3-1962]			
Charges relating to			
	33. Animal Husbandry.		
	39. Miscellaneous Spl. and Devlptal.	(i) Maintenance of Breeding Bulls.	(1) Director, Animal Husbandry above Rs. 1 lakh.

(1)	(2)	(3)	(4)
	Originations i.e., Welfare of Scheduled Tribes, Castes and other Backward Classes.	(ii) Purchase of Live stock. (iii) Repairs and upkeep. (iv) Maintenance of Livestock including Poultry, Cattle and Labour.	(2) Dy. Director and other officers of similar rank upto 1 lakh.
	G. Veterinary		
8.	43. Industries— Direction.	Bills drawn by the Inspector of Industrial Schools.	Director of Industries and Commerce.
	District Executive Establishment Industrial Engineers, Industrial Schools.	All Charges.	Director of Industries and Commerce, Bills should be submitted to him through the Inspector of Industrial Schools.
	J. Sericulture.	All charges relating to the Office of Assistant Sericultural Expert, Hindupur.	Director Industries and Commerce, Bills should be submitted through the Sericulture Expert.
	43/35. Industries Industries Direction J. 2. Oil Technological Research Institute, Anantapur.	Advance amounts drawn on A.C. Bills by the Director, Oil Technological Research Institute for advance payment to the suppliers of oil seeds and other articles where such advance payment is sanctioned by the Director of Industries & Commerce.	[Memo.No. 58065/1871/62, Dt. 1-10-1962]
9.	47. Miscellaneous Dept. — Examinations — Government Examination by the Commissioner.	All Charges.	Secretary to the Commissioner for Govt. Examinations.
	Miscellaneous Departments, K. Welfare of Scheduled Tribes,	Expenditure in connection with the maintenance and breeding bulls purchase of dead-	Director of Animal Husbandry for abstract bills drawn by the Supdts. Govt. Livestock Farm, Chintapalli.

(1)	(2)	(3)	(4)
	Castes and other Backward Classes.	stock repairs and up-keep, maintenance of animals, cooly charges	[Memo.No. 4093/Accts /62-2, Dt. 7-3-1962].
	1. Scheduled Tribes, G. Veterinary (iv) Cattle Farm at Chintapalli.	purchase of medicines, instruments and other hospital requirements, purchase of equipment, and scientific stores, purchase of furniture exhibitions and cattle shows for the livestock farms.	
	Superintendent, Govt. Livestock Farm, Chintapalli.	Expenditure in connection with the maintenance of breeding bulls, purchase of live-stock, purchase of dealstock, - repairs and upkeep maintenance of animals, cooly charges, purchase of medicines, instruments & other hospital requirements, purchase of equipment and scientific stores, purchase of furniture, exhibitions and cattle shows for the livestock farm.	Director of Animal Husbandry. [Memo.No. 78429/Accts./292l/61-1, Dt. 11-12-61]
10.	47. Miscellaneous Department. K. Welfare of Scheduled Castes and Tribes Arakuvalley Scheme.	All charges. The officers so empowered to draw on abstract bills are— 1. Special District Agril. Officer, Arakuvalley. 2. Agency Agricultural Officer, Kakinada. 3. Agency Agricultural Officer, Visakhapatnam. 4. Assistant Fruit Specialist, Rampachodavaram.	Deputy Director of Agriculture in charge of the Division. [Memo.No. 97225/Accts./60-1, Dt. 8-12-1960].

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APPENDIX 9

[See Chapter VII, Article 125]

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

Sl.No.	Head of Department or other Officers.	Limit in respect of all items of stationery put together per year. (Stationery indenting year).
(1)	(2)	(3)

N.B. :—The term "stationery and printing stores" includes all stationery stores, office appliances, printing stores, plant and machinery, as setforth in the Annexure.

RULE 1 — *Purchase in India.*

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

RULE 2 — *Tenders.*

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

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

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

RULE 3 — *Preferences.*

(a) When the conditions regarding quality and price are equal preference in making purchases will be given in the following order.

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

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

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

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

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

RULE 4 — *Inspections and tests.*

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

RULE 5 — *Purchase of special articles.*

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

Note :- The term in each 'case' occurring in the Rule 7(b)(i) refers to each stationery article subject to the annual price limit fixed in Rule 8(1) of the Andhra Pradesh Stationery Manual, Volume 1 and not to each occasion on which the purchase is made.

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

RULE 6 — *Inter-Departmental Purchase.*

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

RULE 7 — *Powers of Purchase.*

N.B. :—The powers delegated in this Rule are subject to the usual conditions regarding the existence of budget appropriation and also to the orders in force regarding powers to enter into contracts. —See Appendix 4.

In the case of all purchases made in India under these rules

(a) The Director of Printing and Stationery may exercise full powers subject to the condition that the sanction of the Government should be obtained before any tenders for paper and for type-writers of authorised patterns are accepted.

(b) All stationery stores required for use in Government Offices and institutions should be obtained by indent on the Director of Printing and Stationery except in the following cases, in which departmental purchase is permitted :

Sl.No.	Head of Department or other Officers.	Limit in respect of all items of stationery put together per year. (Stationery indenting year).
(1)	(2)	(3)
1.	Chief Conservator of Forests. Inspector-General of Police. Additional Inspector-General of Police, C.I.D. and Railways. Director of Medical Services.	Rs.500.00

(1)	(2)	(3)
	Director of Agriculture.	
	Director of Public Health.	
	Chief Engineers, Electricity Board both (Project and Board).	
	Chief Engineer, Irrigation.	
	Chief Engineer, (Buildings and General).	
	Chief Engineer, Public Health.	
	Chief Engineer, Nagarjunasagar Canals, Hyd.,	
	Chief Engineer., Nagarjunasagar Project Dam Site	
	Vijayapuri North, Nalgonda Distrist.	
	Registrar of Co-operative Societies.	
	A.P. Public Service Commission, Hyd.,	
	Director of Industries and Commerce.	
	Secretary, Board of Revenue (Land Revenue and Settlements), Hyderabad.	
	Director of Information and Public Relations office.	
	Secretary, State Legislature Secretariat.	
	Registrar, High Court,	
	The Registrar, A.P. Administrative Tribunal.	
	Director of Public Instruction.	
	Circle Commander, 12th G.P.S.N.C.C., Amberpet.	
	Director, Engineering Research Laboratory, Red Hills, Hyderabad.	
	2. All Secretariat Departments.	
	Commissioner of Police.	
	Inspector-General of Registration.	
	Director of Animal Husbandry.	
	Director of Bureau of Economics and Statistics.	
	Commissioner of Government Examinations.	
	Director of Fisheries.	
	Director of Survey and Land Records.	Rs. 300.00
	Commissioner of Labour.	
	Director of Employment and Ex-Officio.	
	Deputy Director of S.S.A. Board.	

(1)	(2)	(3)
	Chief Electrical Inspector.	
	Secretary, Board of Secondary Education	
	State Port Officer, Kakinada.	
	Director of Treasuries and Accounts.	
	Secretary to Governor, Hyderabad.	
	Military Secretary to Governor, Hyderabad.	
	Director of Printing.	
	Director of State Archives.	Rs. 300.00
	Director of Stationery.	
	Director of Central Stores Purchase Department.	
	Secretary, State Transport Authority.	
	Chief Engineer, (High Ways).	
	Asst. Comptroller, Government House Department.	
	Secretary, Nagarjunasagar Control Board, Hyd.	
	Director, Technical Education, Hyderabad.	
	State Editor, District Gazetteer, A.P., Hyderabad.	
	Director, Text Book Press, A.P., Hyderabad.	
	Principal, Civil Defence Training Institute, Hyd.	
	Collectors District Judges, Superintendents of Police,	
	Superintending Engineers.	Rs. 200.00
	Such of the Heads of Departments or other as are not come	
	under Serial Nos. 1-3 or 5 or 6.	Rs. 100.00
	All Units Officers.	Rs. 50.00
	All other subordinate officers who are receiving	
	Stationery through their departmental unit officers.	Rs. 25.00

Note 1 :—The above limit is applicable for the purchase or such stationery to which they are entitled under Appendix I of Stationery Manual, Volume II, Part I. The local purchase shall be made only in extraordinary circumstances as a last resort and not in a routine manner. If any of the articles indented on the Stationery Department are not supplied and if the department cannot wait till such time the article is supplied. It may be purchased locally after the Head of the Department or Head of the Office concerned has satisfied himself that articles to be purchased locally are essential items which the office work is likely to suffer.

Note 2 :—The Department of the Secretariat, Heads of Departments and their subordinate Offices mentioned above shall not resort to local purchase of paper. Intents for paper should invariably be sent to the Stationery Department. Stationery Department should intimate in time all the Heads of Departments whether it would be able to supply paper within the time requisited for

by the Departments. The Departments should give atleast 2 months time to Stationery Department for supplying of paper. In case the Director of Stationery is unable to supply the same, the Departments may purchase the paper locally, incurring reasonable expenditure in this regard form their own respective budget heads and attach the following certificate to the bills whenever claims for purchase of paper locally are presented for payment.

Certificate

"Certified that purchase of paper has to be affected from the open market as the Director of Stationery is unable to supply the same."

[Memo.No. 65828/2370/Accts./64-4, Dt. 30-4-1965]

He may also incur an expenditure upto a limit of Rs. 50/- per month towards the repairs and savings of each typewriter machine in the Office of the Special Officer, Indian Medicine Department and in Subordinate Officer.

[Memo.No. 29157/Accts./67-2, Dt. 17-1-1967]

Note 1 :—The term "in each case" occurring in the Rule 7(b)(i) refers to each stationery article subject to the annual price limit fixed in Rule 8(1) of the Andhra Pradesh Stationery Manual, Volume I and not each occasion on which the purchase is made.

Note 2 :—The above limits are not applicable in respect of paper which may be purchased by the Heads of Departments, the Departments of Secretariat and the Officers mentioned above from the open market in case the Director of Central Stores Purchase Department is unable to supply the same incurring all reasonable expenditure in this regard from their own respective budget heads.

[Memo.No. 5829-B/Accts./62-1, Dt. 13-3-1962].

The following certificate may be attached to the bills whenever claim for purchase of paper locally are presented for payment.

Certificate

Certified that purchase of paper has to be effected from the open market as the Director of Central Stores Purchase Department is unable to supply the same.

[Memo. No. 602 73/1929/Accts./62-1, Dt. 24-8-1962]

(ii) In the following cases, the stationery articles may be obtained without the intervention of the Director of Stationery :-

Twine required for experimental and research purpose in the Agricultural Department.

Stationery required for Apprentices examinations and (if the cost is met from the fees realized) Village Officers Special Test examinations.

Stationery required by Collectors of districts for the competitive examinations for clerkship held by the A.P. Public Service Commission.

Stationery required by the Secretary, the Public Service Commission for use at the various competitive examinations conducted by the Commission.

Cloth required by the Secretary to the Commissioner for Government Examinations, for use at the examinations in Tailoring held at various centres every year.

[Memo.No. 10842/Exp-I-C/57-2, Fin. Dt. 19-3-1957].

Such stationery required by the Government Press as may be specially prescribed by the Government in this behalf, subject to the financial powers of purchase for printing stores. —See clause (c) below.

Binding materials required by the Director, Government Press, which are not included in Appendix I to the Stationery Manual.

Benzine oil, Section paper in rolls and waterproof liquid ink (green and violet) required by the Superintending Engineer, Technical, Electricity Department, upto an annual limit of Rs. 20/-.

(c) In regard to printing stores required for the Government Press and the Survey Department, the Director, Government Press, for the Government Press, and Board of Revenue for the Survey Department, may exercise powers upto a limit of Rs. 500/- for purchase made at one time of any one article or any number of articles of the same description either under contract by the invitation of tenders or otherwise,

In the case, however, of sheep-skin required for the Government Press and purchase under contract by the invitation of tenders, the Director, Government Press, may exercise fill powers.

ANNEXURE

A. Stationery Stores

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

Boards, card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real).

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

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

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

Envelopes of all descriptions.

Miscellaneous —Books (blanks, note, reporters', etc.), pads (writing or blotting), tags, twine, straps, sealing wax, glue, gum, pins, pin cushions, paper fasteners and paper cutters.

Packing cases and other packing materials (for Stationery Office and Printing Press only).

B. Office Machinery and Appliances

Typewriters and accessories including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating machines.

Addressographs, protectographs and similar machines.

Dating machines.

Miscellaneous office requisites, e.g., letter scales, punching and stapling tools, office cutlery.

Card index systems and cabinets.

Loose-leaf ledgers.

Machines, etc., required for testing paper and other stationery stores.

C. Printing Stores

Printing machinery of all descriptions including machines for composition, lithography, infindery, embossing, type casting, etc., and accessories.

Printing furniture including composing frames and cases, galleys, chases, quoins, reglets, leads, rulers, etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing (fugitive, bronze blue, sealing wax, red, yellow, flake, white, etc.) and lithographic.

Litho stones, plates and other materials.

Ruling machine blanket.

Glue, Glucose, glycerine, and other chemicals required for printing.

Leather, buscram, gold leaf, wirethread, paste and numbering machines.

Rubber stamps.

Press blanket, brown holland, art green canvas, gutta-percha sheet and palette knives.

Silver sand (for graining plates).

Khaki Drill.

MamlIa rope.

Mugaline damping thread.

Ajox powder.

Cotton waste.

Roller Composition.

Tinting ink.

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APPENDIX 10

[See Chapter III Article 37 of Chapter VII, Article 146]

AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS

I. Regulations made under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order 1936.

A. REGULATIONS FOR THE CONDUCT OF THE AUDIT OF RECEIPTS

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts, due to the Government, which have to be brought to accounts, are correctly and promptly assessed, realised and credited to the Public Account and any investigation by Audit must be also conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by the Government in consultation with the Accountant-General.

(The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General. An extract is given in Part II of this Appendix).

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection and proper allocation of revenue, and to see by an adequate detailed check that such regulations and procedure are being observed. In the audit of receipts ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case a department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collections and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried Out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish the necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the stationery provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amending the rules and orders should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi judicial capacity. This instruct

tion does not, however, debar, an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribed the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects or procedure are not such as to lead to leakage of revenue, rather than to see that a particular debt due to the Government was not realised at all or on the due date.

6. Ordinarily, Audit will see that no amounts due to the Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be recoverable, orders for their adjustment should be sought. But unless permitted by any rule, or order of a competent authority, no sums may be credited to the Government by debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall ‘apply mutatis mutandis, in respect of audit objections on any accounts of receipts.

B. REGULATIONS FOR THE CONDUCT OF THE AUDIT OF STORES AND STOCK ACCOUNTS

1, The audit of stores accounts kept in any office or department of the Government shall be directed to ascertain that the Departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock taking of stores are well devised and properly carried into effect, and to bringing to the notice, of the Government any important deficiencies in quantities or stores held, or any grave defects in the system of control.

2. M regards purchase of stores, Audit will see that—

(i) Such purchase are properly sanctioned, are made economically and in accordance with any rules or orders made by the competent authority for the purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores.

(iii) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made, except where the contrary is allowed by the rules of the Government regulating the purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or interior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained and of their issues and balances are correctly maintained. Where a scale has been prescribed by the Government or other authority for the issue of stores of any particular be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by the Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do, assume responsibility for the physical verification of stores but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of, verification of stores is recorded periodically by a responsible authority that the system of verification adapted by the Executive is adequate and proper, that discrepancies found on stock taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of such stock. It should also be seen that, whereas practicable, verifiers of stock work directly under the control of the Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see—

(i) that the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, connected with market rates and revised where necessary

(ii) that the value accounts tally with the accounts of works and of Departments connected with stores transactions that the total of the value account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores ; and

(iii) that steps are taken for the adjustment of profits or losses due to revaluation, stock-taking or, other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant-General.

(The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General, Andhra Pradesh. An extract is printed below).

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objection on any accounts of stores an stock. Where necessary separate rules of procedure shall be laid down by the Accountant-General with the concurrence of the Government.

II. Extract from the detailed rules issued with reference to Regulation I of the Regulations for the conduct of the audit of receipts and Regulation of the Regulations for the Conduct of the audit of stores and stock accounts.

The Items of receipts and of stores and stock accounts the audit of which the Government have entrusted to the Accountant-General under the Regulations for the conduct of the audit of receipt and of stores and stock accounts are given in the Annexure. The audit in each case is conducted by him either in the Central Office or locally in the departmental offices concerned or in both. Local audits are annual, biennial or triennial as the case may be as indicated against each item in the Annexure. In respect of accounts which are audited biennially or triennially the audit is confined to a test audit of one year's accounts selected for the purpose, the registers and other records maintained for the rest of the period of audit since last inspection to date being subjected to a general scrutiny. The procedure for, and the extent of, the audit which is necessarily varied in each case in respect of local audits are laid down separately in the Inspection Manual of the Accountant-General and are subject to any orders, which may be issued by the Government from time to time. The procedure for the audit m Central Office of the items of receipts or stores and stock accounts are contained in the succeeding paragraphs.

(Not printed here. The rules have been included in the Inspection Manual and Office Manual issued by the Accountant-General, Andhra Pradesh).

ANNEXURE

Items of receipts and stores and stock accounts the audit of which the Government have entrusted to the Accountant-General

Sl.No.	***Department of account***	***Particulars of items audited – Receipts or stores and stock accounts.***	***Where the audit is conducted in the Central office or locally.***	***Periodicity of audit in the list of local audits.***
(1)	(2)	(3)	(4)	(5)
1.	General to all departments.	(1) Special recoveries from private persons or outside bodies, Indian States, Local Funds and Govts. outside India, including	Central Office	-

(1)	(2)	(3)	(4)	(5)
		contributions payable under orders of the Govt. by local funds or other bodies.		
		(2) Recoveries on account of cost of establishments entertained on behalf of or lent for service under outside authorities.	Central Office	-
		(3) Recoveries of over payments.	Do.	-
		(4) Rents recovered in Public Works, Electricity and Forest Departments.	Do.	-
2.	Excise	Stock accounts of opium at treasuries.	Do.	-
3.	Stamps	Stock account of stamps at local deposits.	Do.	-
4.	Forest	Receipts including rents, and stores of Local Divnl.Forest Officers.	Locally	Biennial except Forest Utilization division which is audited annually.
5.	Interest	Interest on loans & advances (except revenue advances).	Central Office.	-
6.	General Administration	Stock accounts of clothing, equipment, rations and forage of the Governor's Bodyguard.	Locally	Annual.
7.	Administration of Justice.	Accounts of the City Court of small causes.	Do.	Half-yearly
8.	Jails and Convict Settlements.	Receipts and Store Accounts (including prisoner's cash and jewellery, etc.) of District and Central Jails and Reformatory.	Do.	Biennial.
9.	Police	Stock accounts of Police clothing, arms and equipment.	Do.	Biennial.

The recovery of rents is watched in central audit in the same way as in the case of the Public Works Department.

(1)	(2)	(3)	(4)	(5)
10.	Medical	Receipts & Stores (including patient's cash and jewellery) of principal State hospitals including mental hospitals.	Do.	City hospitals Annual – Mufassal Head-quarter Hospitals Biennial.
		Receipts and stock accounts of Medical College, Visakhapatnam and Guntur.	Locally	Triennial.
11.	Agriculture	Receipts & stock accounts of Govt.gardens including those relating to seeds and implements of the Agricultural farms and research stations.	Do.	Biennial and triennial in the case of some Agricultural station.
		Receipts & store accounts of the Agricultural College Dairy at Bapatla.	Do.	Triennial.
		Receipts & stock accounts relating to procurement and distribution of paddy and other seeds maintained by the Agril.Depots in the Districts.	Do.	Annual.
		Receipts & stock accounts of the Tractor Workshops at Bapatla.	Do.	Biennial.
12.	Animal Husbandry	Receipts and Stores of Veterinary College, Tirupathi.	Do.	Annual.
13.	Industries.	Receipts and Stores of Industrial and Commercial Institutions – Pumping and Boring Section.	Do.	Annual.
14.	Public Works (including Sanitary Engineering Works).	Receipts (including rents) and stores (i.e., stock including manufactures, workshop accounts, tools and plant, materials, at site of works and road metal of the Divl.Officers of the Depts. of (1) Public works & (2) Sanitary Engineering.)	Central Office and locally.	Annual.
15.	Electricity	Receipts (including rents) and Stores and stock accounts.	Central Office and locally.	-

(1)	(2)	(3)	(4)	(5)
16.	Receipts in aid of superannuation.	Receipts in aid of superannuation	Central Office.	-
17.	Stationery & Printing	Receipts & Stores of Central Stationery office.	Locally	-
		Receipts & Stores of Govt.Press.	Locally	-
18.	Miscellaneous	Fees for Govt.audits except fees for Govt.audits of Co-operative Credit Societies.	Central	-
19.	A.P.Fire Services.	Receipts & stores accounts of Andhra Pradesh Fire Services.	Locally Office	Annual.
20.	State Broadcasting	Accounts of the Radio Engineer.	Locally	Biennial.
21.	Fisheries	(a) Fish-curing yards.	Office of Director of Fisheries, Hyderabad.	Annual
		(b) Salt stock accounts of Assistant Director of Fisheries.	Locally	Biennial.
22.	Education	Stores and Stock Accounts of Tribal Settlements.	Central	Annual.
		(i) Siddapuram Colony, Kurnool District.	Central Office.	Annual.
		(ii) Seethanagaram Colony, Guntur District	Do.	Annual.
		[Memo.No.34418/Accts./61-1, Dt.4-7-1961]		

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APPENDIX 11

[See Chapter VIII, Article 153]

LIST OF GOVERNMENT BUILDINGS SPECIALLY PLACED IN CHARGE OF THE PUBLIC WORKS DEPARTMENT FOR MAINTENANCE AND REPAIRS

1. All mortuaries attached to Government, Municipal and Local Fund hospitals and dispensaries.

Note :—The District Medical Officer should inform the Public Works Department when any mortuary in his jurisdiction is to be repaired.

2. All hostels attached to Government educational institutions borne on the Public Works Department Register of buildings except the hostel buildings in the Agricultural College at Bapatla which will be under the charge of the Agricultural Department.

3. Police Recruits School at Vizianagaram and its subsidiary buildings (68 in number).

4. Sergeant's quarters, Chittoor.

5. Sergeant's quarters, Cuddapah.

6. Sergeant's quarters, Nellore.

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APPENDIX 12

[See Chapter VIII, Article 158 and 185]

POWERS DELEGATED BY THE GOVERNMENT TO SUBORDINATE AUTHORITIES TO SANCTION EXPENDITURE ON WORKS

PART I

Works allotted to Departments other than Public Works, Electricity and Forest Departments

The authorities specified below may sanction estimates for expenditure on the construction and repairs of buildings upto the limits shown below subject to the conditions in Articles 151, 152, 153 and 158 in Chapter VIII. The limit applies to each work, except where otherwise indicated.

I. Land Revenue Department and General Administration

Sl.No.	***Sanctioning authority***	***Maximum limit of sanction***	***Remarks***
(1)	(2)	(3)	(4)
		Rs.	
1.	Board of Revenue	10,000	In the case of Rural Water-Supply Works.
		5,000	In the case of other works.
2.	Collectors	5,000	
3.	Agents to the Govt. Visakhapatnam, East Godavari and West Godavari.	5,000	
4.	(a) Agency Revenue Divisional Officers.	500	Revenue Divnl.Officers are also empowered to sanction deviations from the original estimate upto ten per cent of the estimate or Rs.25/-, whichever is less.

(1)	(2)	(3)	(4)
5.	Tahsildars and Deputy Tahsildars in Independent charges	250	For construction and repair of buildings the Agency area.
	II. Excise Department		
6.	Board of Revenue	5,000	For original work other than residential buildings.
		2,500	For original work other than residential buildings.
			Repairs without limit.
7.	(a) Deputy Commissioner of Excise	250 (excluding property tax).	For new works included in the budget estimates.
		500 (excluding property tax).	For repair works included in the budget estimates.
	(b) Assistant Commissioner of Excise.	100 (excluding property tax).	For new works included in the budget estimates.
		250 (excluding property tax).	For repair works included in the budget estimate.
	III. Stamps Department		
8.	Superintendent of Stamps	1,000	
	IV. Registration Department		
9.	Inspector-General of Registration.	2,500	
	(a) District Registrars in the Registration Department.	100	For petty construction and repairs.
	V. Administration of Justice		
10.	Registrar, High Court	25,000	
11.	District Magistrates	5,000	
12.	District Judges	1,000	
	VI. Jails		
13.	Inspector-General of Prisons	5,000	Within this limit, the Inspector General is also empowered to sanction works relating to jail huts, subject to the following conditions :

(1)	(2)	(3)	(4)
			(i) the proposals should be in accordance with the latest type designs approved by the Government. (ii) outside works should be restricted to minor sanitary works, such as drains, latrines, wells and the like; and (iii) the estimates should be based on rates not exceeding those in the current schedules of the Public Works Department.
14.	Superintendents, Central Jails,	Rs. 200	For repairs in each year. Not more than Rs. 100/- may be sanctioned for any one work.
15.	(a) Superintendents, District & Special Jails.	Rs. 100	For repairs in each year. Not more than Rs. 25/- may be sanctioned for any one work.
	(b) Superintendents, Spl. Subsidiary Jails.	Rs. 50	For repairs in each year. Not more than Rs. 25/- may be sanctioned for any one work. [Memo.No. 58089/Accts./65, Dt. 3-5-68]
VII. Police Department			
16.	Deputy Inspector General of Police	Rs. 5,000	(a) Within this limit the Dy. Inspector- General is also empowered to sanction works relating to Police lines subject to the same conditions as those prescribed for works connected with jail huts-See item 13 above. (b) The Deputy Inspector-General of Police may also sanction supplemental estimates on account of works relating to Police lines upto a limit of 5 per cent of the original outlay.
Note I :—The powers to accord administrative approval to Railway buildings constructed at the expense of the Railways for Railway Police are contained in the Police Standing Orders. ***Note 2*** :—The Inspector-General of Police is authorised to sanction expenditure on minor alterations to electrical works in Railway Police station buildings subject to the following conditions			
			(i) the work should not involve any recurring expenditure on rent; and (ii) there should be provision in police budget for the expenditure.

(1)	(2)	(3)	(4)
17.	Commissioner of Police.	Rs. 1,000	In the case of blocks of Police lines, the Commissioner of Police may sanction estimate for petty construction and repairs upto a limit of Rs. 2,500/- subject to the same conditions as those governing the powers of the Deputy Inspector-General of Police. —See clause (a) of the remarks against item 16 above.
18.	(a) Supdts. of Police Communications or their personal Assistant they exist, Commandants of Special Armed Police Units and the Principal, Police Training College, Anantapur.	Rs. 1,000	For petty construction including original works except in respect of residential buildings.
	(b) Supdts. of Police Communications or their personal Asst. wherever they exist and Commandants of Special Armed Police Units.	Rs. 2,500	For repairs except in respect of residential buildings. [Memo.No.33914/1 285/Accts./l964-1, Dt. 20-6-1964].
Note :—In the case of blocks of Police lines the District Superintendents of Police and Commandants of Special Armed Police Units may sanction estimates for petty construction and repairs upto a limit of Rs. 2,500/- subject to the same condition as those governing the powers of the Deputy Inspector-General of Police. —See clause (a) of the remarks against item 16 above.			
VII—A. Fire Service Department			
	1. (a) Fire Service Department within his limit the Regional Fire Officer, is also empowered to sanction works relating to Fire Service Quarters subject to the following conditions :— 1. The proposals should be in accordance with the latest type designs approved by the Government; 2. Outside works should be restricted to minor sanitary/works such as drains. latrines, wells and the like; and 3. The estimate should be used on rates not exceeding those in the current schedule of the Public Works Department; 4. The Regional Fire Officer may also sanction supplemental estimates on account of works relating to Fire Service Quarters upto a limit of 5% of the original outlay. Rs. 1,000/- for Petty construction including original works except in respect of residential buildings.		

(1)	(2)	(3)	(4)
	Rs. 2,500/- for repairs except in respect of residential buildings. Rs. 25,0001- for repairs to each block of Fire Service quarters subject to the same conditions as those governing the Powers of the Regional Fire (Officer) (Vide clause (A) of the remarks against item (1) above). Rs. 400/- for repairs to Government (Temporary) residential buildings. (Memo.No. 58089/Accts/65, Dt. 3-5-1968)		
	VIII. Education Department		
19.	Director of Public Instruction.	Rs. 2,500	
20.	Divisional Inspector of Schools.	Rs. 500	
21.	District Educational Officers, Inspectresses of Schools, Heads of Colleges and Agency Divnl. Officers in respect of education in the Scheduled Areas.		
	(a) Director of Archaeology.	Rs. 5,000	For the up-keep, maintenance and restoration of monuments and annual repairs to various monumental structures. [Memo.No.74078/1 430/Accounts/70-11, Fin., Dt. l3-6-1974]
	(b) Director of Archaeology	Rs, 10,000	For major works such as accretion to and Museums. Museum Buildings etc., subject to availability of funds in the budget. He may execute the conservation works and major works departmentally under the technical approval and supervision of conservation staff.
	IX. Medical Department		
22.	Director of Medical Services.	Rs. 2,500	
23.	District Medical Officers, Supdts. of Dist. Hdqrtrs. Hospital and Civil Surgeons.	250	
	X. Agricultural Department		
24.	Original Works — Director of Agriculture.	20,000	Buildings, Roads and other works.

(1)	(2)	(3)	(4)
	Jt. Director of Agri.	5,000	
	Superintending Engineer.	5,000	
25.	Principal, Agricultural Bapatla.	500	For original works and repairs College, relating to buildings, roads & other works.
25-A.	Principal, Agricultural College, Bapatla.	1,000	For carrying out general petty construction and repairs to building and fixtures of the Hostel attached to the Agricultural College, Bapatla in a year.
26.	Deputy Director of Agriculture.	100	For an original work.
	District Agricultural Officers.	25	For repairs.
Government Paddy Specialist, Fruit Specialist, Superintendents-in-charge of Agricultural Research Stations, Millet Specialist, Cotton Specialist, Research Engineer. Government Entomologist, Government Mycologist, Sugarcane Specialist, Anakapalle.			
XI. Animal Husbandry Department			
27.	Director of Animal Husbandry.	10,000	
28.	Deputy Directors and Officers of similar rank.	3,000	For repairs only.
29.	Regional Asst. Directors Sheep and Goat Devlpt. Officers, Special Officers, I/c. Livestock Farms, and other Officers of the same rank.	500	For repairs only.
	A. District Veterinary Officers, Supdts. of all Livestock Farms, Poultry Research Stations, Poultry Officers, Sheep & Goat Farms and Officers I/c. of the institutions of the above kind.	250	For repairs only.
	Repairs—Director of Agriculture,	20,000	Buildings, Roads and other works.
	Jt. Director of Agri.	5,000	

(1)	(2)	(3)	(4)
	Superintending Engineer.	5,000	[Memo.No. 75798/Accts,/59, Dt. 22-9-61]
XII. Co-operative Department			
30.	Registrar of Co-op. Societies	2,500	
XIII. Industries and Commerce Department			
31.	Director of Industries and Commerce.	5,000	
32.	Oil Technologist,	100	For an original work.
	Principals of Polytechnics Ceramic Expert, Asst. Industrial Engineers.	50	For repairs.
XIV. Social Welfare Department			
33.	Director of Social Welfare.	Rs. 2,000 in each case in the first construction or reconstruction of school buildings, and Rs. 600/- a year on subsequent repairs to such buildings.	For construction of buildings for Social Welfare Department Schools.
		Rs. 500 in each case	For the construction of quarters for teachers, in fix-Criminal Tribes Settlements,
		Rs. 50 a year for each building	For repairs to quarters for teachers in Ex-Criminal Tribes Settlements.
		Rs. 1,500 in each case.	For the Construction of buildings in Ex-Criminal Tribes Settlements other than those for schools or teachers' quarters provided that each estimate is approved by the Public Works Department.
		Rs. 500 a year for each Settlement.	For repairs to buildings in Ex-Criminal Tribes Settlements other than those for schools or teachers' quarters.
		Rs. 500 for each well.	For the construction of new wells in Ex-Criminal Tribes Settlements.
		Rs. 50 for each well in a year.	For repairs to such wells.

(1)	(2)	(3)	(4)
		Rs, 300 a year for each Settlement.	For expenditure on the construction, repair, etc., of bore-bhole latrines in Ex-Criminal Tribes Settlements.
34.	Collector of districts in which a Social Welfare staff is working.	Rs. 1,000 in each case on the first construction or reconstruction of school buildings, and Rs. 300/- a year on subsequent repairs to each school building.	For construction of temporary buildings for Social Welfare Department Schools not under the control of the Education Department.
XV. Printing Department			
35.	Director of Govt. Press	Rs. 100	
XVI. Transport (Nationalization) Department			
36.	Transport Commissioner	Rs. 5,000	For works other than residential buildings and electrical works.
XVII. Port Department			
37.	State Port Officer.	Rs. 500	To sanction repairs to dredgers, steam launches, punts and boats in the case of funds not administered by Port Conservancy Board of Landing and Shipping Fees Committee.
		Rs. 5,000	Other cases, i.e., where on.
		Rs. 5,000	To sanction estimates for works of construction and repair other than residential buildings and electrical works.
		Rs. 5,000	To undertake annual or special repairs to residential buildings in the Port department provided such repairs involve no structural alterations and no increase to the capital cost of buildings.
		Rs. 1,000	To accord admn. approval on account of electric installations.
		Rs. 5,000	To execute contracts or agreements in respect of works relating to the provision of electric installations, provided that the estimate for the work has been sanctioned by competent authority.

(1)	(2)	(3)	(4)
		Rs. 500	(i) To accord administrative approval for proposals for improvements to existing residential buildings in each case provided that the standard rent will not exceed 10 per cent of the average pay of the class of tenant for whom it is intended; and (ii) Proposals for electrical works for residential buildings in each case subject to the condition that the electric rent at 101/2 per cent on the Capital Outlay together with current consumption charge is recovered from the tenant.
		Rs. 500	To sanction excess expenditure in the case of sanctioned estimates for original works and repairs but not to sanction any excess over a revised estimate sanctioned by Govt.
Note :—--(a) Sanction of Government is necessary as regards expenditure on addition to or improvements of residential buildings the cost of which is properly chargeable to the capital account of the buildings concerned. (b) In the case of additions and alterations to residential buildings which necessitate a revision of rent owing to an increase to the capital cost of buildings, revised data statement should be prepared and submitted to Government for sanction immediately after completion of each work. (c) Matting should not be provided over tiled floors in any office or residential building, costing upto Rs. 6,000/- except where matting has been specially provided for, in approved type designs. The limit of Rs. 6,000/- applies for both office and residences.			
XVIII. General			
38.	Principal District Officer of a dept. when not covered by any other item.	Rs. 50	
XIX. Public Health Department			
39.	Director of Public Health.	Rs. 5,000	For petty works. [Memo.No. 9l8/Accts./62-l, Dt. 16-1-62]
39A.	Director of Employment and Training, Hyderabad.	Rs. 5,000	To sanction expenditure towards construction of temporary sheds and stands also to undertake repairs to the buildings under the Craftsmen Training Scheme. [Memo.No. 682393/1297/67-3, Dt. 28-9-1 967]

(1)	(2)	(3)	(4)
XX. Fisheries Department			
40.	Director of Fisheries	Rs. 5,000	
	Deputy Directors of Fisheries.	Rs. 1,000	
	Asst. Directors of Fisheries	Rs. 100	For original works.
		Rs. 25	For repairs. [Govt.Memo.No. 56179/1799 Accts./62-2, Dt. 19-9-1962)
XXI. Information & Public Relations Department [G.O.Ms.No. 111, Fin. & Plg., Dt. 31-3-1 982]			
41.	Director, Information and Public Relations	Rs. 4,000	1. *Write off of losses* :— Unserviceable each equipment, books and other articles case. due to normal wear and tear and where there is no fraud or negligence and where no value or part of value is recovered.
		Rs. 1,000/- p.a.	2. Local purchase of stationery, (Subject to availability of budget provision and normal procedure of purchase being observed).
		Rs. 20,000/-	3. Purchase of Projectors, Cameras, in each case. Radio sets, Accessories T.V. Sets, Spares, Test Instruments and T.V. Accessories.
		Rs. 20,000/- p.a.	4. Purchase of publicity.
		Full powers	5. Purchase of News papers,
		Full powers subject to Budget provision.	6. Purchase of books for Library.
		Rs. 15,000/- p.a.	7. Purchase of Art & Special paper for all publications of the Department without reference to any outside Agency.
		Full powers subject to Budget provision.	8. Purchase of Films for exhibition.
		Rs. 1,000/- at a time.	9. Purchase of packing materials.
		Rs. 100/- at a time.	10. Purchase of Garlands, Gift, etc.
		Full powers subject to Budget provision.	11. Advertisement charges.

(1)	(2)	(3)	(4)
		Rs. 2,000/- at a time.	12. Entertainment for Journalists and VIPs, and any other persons at the discretion of Director including token presents.
		Rs. 200/- at a time.	13. For holding symposia, debates, essay writing competition on important occasions and distribution of prizes.
		Rs. 2,000/- per booklet.	14. Printing, Publication of booklets on Nation-Building activity.
		Rs. 2,500/-	15. Adhoc publication such as brochures, folders and posters.
		Rs, 2,500/-	16. Conducting tours of journalists in and around the city and other places and also for covering the visits of VIPs and High Personalities.
		Rs. 20,000/- per annum into subject to the rates higher than GOI. rates.	17. Translation work from English not Telugu and Urdu.
		Rs. 1,000/- p.a.	18. Gardening.
		Rs. 2,500/- at a time.	19. Inauguration of exhibitions and hiring of theatre for exhibition of films and other auxiliary expenditure such as printing of tickets, advertisements, invitations etc., without reference to Government Press.
		Rs. 2,000/- at a time.	20. Purchase of publications for free distribution to VIPs.
		Rs. 3,000/- at a time.	21. Purchase of photographic material such as chemicals, raw films, albums, printing of paper etc.

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GENERAL GUIDELINES TO BE FOLLOWED BY DIRECTOR, I. & P.R. WHILE EXERCISING LARGER FINANCIAL POWERS DELEGATED

Item	**Guidelines**
(1)	(2)
1. Purchase of furniture	(i) Steel Furniture :- Only for Officers whose minimum of pay scale is Rs.1,100/- and above. One Steel almirah can however be purchased for the Head of the Office and Confidential Sections.

(1)	(2)
	(ii) New purchases to be made against the first sanction of the scheme. Replacement to be made after serving for the full life span of 5-7 years in the case of wooden furniture and 12-15 years in the case of steel furniture and subject to availability of specified provision in the budget of the Dept. (iii) Subject to the Scales prescribed.
2. Crockery, Cutlery and Utensils.	First purchase with the Scheme. Replacements after satisfactory completion of life span of years in the case of Crockery and Cutlery and 5-7 years, in the case of steel and other utensils allowing 20% breakage in the case of Crockery and Cutlery.
3. Rent.	1. Rs. 750/- p.m. to Director, I.&P.R. subject to the scale of accommodation prescribed by Government, the reasonableness of rent total certificates being obtained from P.W. and subject to Budget Provision being available. 2. Wherever private accommodation is proposed to be rented and provision of ceiling fans is considered necessary, the landlord should be encouraged to get the fans fixed and collect rent admissible. Provision of ceiling fans to private buildings by Govt. offices should be discouraged and can be considered for sanction only by Government. 3. The Administrative Depts. should evolve norms in respect of accommodation to be hired for buildings other than office buildings m respect of institutions under their control keeping in view the special requirements like hostels, laboratories etc. The reasonableness of the rent with reference to the case of accommodation will have to be certified by the Supdtg. Engineer/Executive Engineer (Roads and Buildings). [Subs. by G.O.Ms.No. 310, Fin. & Plng. Dept., Dt. 15-11-1983].
4. Maintenance and repairs to Vehicles.	Cars, Jeeps and Station Wagons — Rs. 4,000/- per vehicle, per annum including replacement of tyres and tubes. Heavy vehicles Rs. 8,000/- per vehicle per annum including replacement of tyres and tubes.
Note :—The above amounts do not include propulsion charges.	

(1)	(2)
5. Expenditure on exhibition	The Director, I & P.R. is authorised to incur expenditure under this head limited to the expenditure incurred in 1975-76, subject to availability of Budget provision. Where larger allotment is required, specific sanction of Government should be obtained.
6. Light refreshments.	The Director, I. & P.R. is empowered to serve light refreshments fixing a reasonable limit subject to observance of general instructions issued by Government from time to time regarding serving of such light refreshments.
7. Legal assistance.	The Director, I & P.R. is empowered to sanction lawyer's fees provided they are as per prescribed scales. [Issued as C.S.No. 1/82 vide G.O.Ms.No. 111, Fin. & Plg. (F.W. Accounts. II) Dept., Dt. 31-3-1982]

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PART II

Works allotted to the Public Works Department

The following rules indicate the powers delegated to the various authorities in regard to works allotted to the Public Works Department and executed by them :—

A. POWERS OF CHIEF ENGINEERS

1. The following powers have been delegated to the Chief Engineers (Roads and Buildings.) :

SANCTION TO ESTIMATES

(a) Administrative approval

	Limit of powers Rs.
(i) To accord administrative approval to estimates for works required to his department (other than residential buildings and electrical works).	10,000
Note :—(For electrical works) —See Appendix 14.	
(ii) Contribution works.	10,000
(iii) To sanction estimates for the purchase of tools and plant and livestock.	Full power

(b) Technical sanction

To accord technical sanction to detailed estimates for works.	Full power

(c) Excess over estimates

To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by him or by higher authority, and to pass excess expenditure upto a limit of Rs. 1,000/- on any work irrespective of the total of the sanctioned estimate. The delegation applies to electrical works also.

The following powers have been delegated to the Chief Engineer (Irrigation) :

SANCTION TO ESTIMATES

(a) Administrative approval

Power to accord administrative approval to estimates for the following classes of works provided that whenever the distribution of water or ryots interests are affected, the Chief Engineer should obtain the prior approval and countersignature of the Board of Revenue of the scheme. Cases in which there is disagreement between the Engineer and the Board of Revenue should be submitted by the Chief Engineer to the Government through the Board of Revenue.

(1) 68. Construction of irrigation, navigation, etc., works-Works chargeable to capital account.	10,000
(2) XVII. Irrigation, navigation, etc., works-Works for which capital accounts are kept-Working expenses-Extension and improvements.	10,000
(3) 18. Irrigation-Other revenue expenditure financed from ordinary revenues-Works for which no capital accounts are kept—	
(i) Original works (works and extensions and improvements)	10,000
(ii) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation in each for the purpose and the expenditure in non-recurring), case.	2,500
(4) Full contribution works —Original works	Full powers
(5) Purchase of tools and plant and livestock	do.
(6) Tank restoration scheme works —Extensions and improvements.	10,000
(7) Purchase of and improvements to floating plant for which no rent or hire is chargeable. 10,000	
(8) Purchase of and improvements to floating plant for which rent or hire is recoverable, in each case	3,000

Note :—The limits fixed herein are for "works" only, not including centage charges for Establishment, Tools and Plants, etc.,

(b) Technical Sanction

Original Works :—After the competent authority has accorded administrative approval to a project, the Chief Engineer may accord technical sanction to detailed working estimates against the sanctioned provision under each head, provided that whenever any modification is proposed in the details of the scheme involving a departure from the approved design or the alteration of other parts of the scheme or affecting the standard

of efficiency or stability of the whole work, he should move the Government to accord fresh administrative approval.

Repairs—Ordinary.—Full powers,

Repairs—Special.—Full powers.

Tools and Plant estimates—Full powers.

(c) Excesses over estimates

[Same powers as those of the Chief Engineer, Roads and Buildings]

B. POWERS OF SUPERINTENDING ENGINEERS

3. The following powers have been delegated to Superintending Engineer.

I. ROADS AND BUILDINGS

(A) Original Works

(a) *Administrative approval* :—To accord administrative approval to estimates upto P.s. 5,000/- or works other than residential or electrical works.

Note 1 :—For electrical Works see Appendix 14.

Note 2 :—Superintending Engineers may accord administrative approval under this power to the construction of huts for watchers of inspection bungalows. They may also accord administrative approval to works connected with quarters for employees in last grade service, subject to the following conditions

(i) that the proposals are in accordance with the latest type designs approved by the Government and that outside works are limited to minor sanitary works, such as drains, latrines, wells and the like, and

(ii) that an enhancement of the limit fixed for "Minor Works" is not asked for on this ground.

(b) *Contribution Works* :—To sanction the undertaking of contribution works upto P.s. 5,000/-.

(c) *Technical sanction to estimates* :—Permanent and provisionally substantive Superintending Engineers, and those holding officiating rank likely to last for atleast three months are empowered to accord final or technical sanction to detailed estimates for original works upto P.s. I lakh excluding charges for establishment and tools and plant. When the detailed estimate is a working estimate for a work, or part of a work included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the General. or subsidiary estimate is not exceeded. A Superintending Engineer may transfer ascertained savings from any one portion of the project to another within the sanctioned estimate.

(d) *Excesses over estimates* :—To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by himself or by a higher authority provided that the total amount of the excess is within the limit of his powers to sanction estimates technically. A Superintending Engineer may also pass excess

expenditure within a limit of Rs. 5 00/- on sanctioned original works and repairs irrespective of the total of the sanctioned estimate. A Superintending Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. —[See also Article 197].

(e) *Alteration of designs* :—To sanction necessary alterations in the constructive details of works during their execution provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excess over estimates. —See sub-paragraph (d) above.

(f) *Contingencies in the estimate for a work* :—To divert the provision for contingencies to new works or repairs not provided for in the estimate.

(g) *Unforeseen works in the estimate for a work* :—To divert the provision under this item for new works which are required by the administrative authority and which are essential for the due fulfilment of the precise object for which the estimate was intended.

(B) Repairs

(a) To sanction estimates or annual and special repairs within the limits assigned for his circle in the budget appropriation under each head of service, and to prescribe lump-sum provision for the annual repairs to buildings as laid down in Article 186. In the case of roads, the sum should be limited by the Superintending Engineer to a fixed amount per mile.

(b) *Periodical Repairs* :—To authorise the commencement of urgent periodical repairs in anticipation of formal sanction to estimates.

(c) *Emergent repairs* :—To sanction emergent repairs to works to any reasonable and necessary amount in case of imminent danger to the structure.

(d) *Excesses over estimates* :—Same powers as under Original Works, if a revised estimate is not prepared; if a revised estimate is prepared, it should be dealt with wider sub-paragraph (a) above.

(C) Tools and Plant

To sanction detailed estimates for the purchase and manufacture of ordinary tools and plant upto Rs. 1,00,000.

II. IRRIGATION WORKS

(a) Administrative approval

To accord administrative approval to works of the classes shown below, subject to the limit for any one work shown against each class :

	Rs.
(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to Capital account.	1,500*
(2) XVII. Irrigation, navigation, etc., works —Works for which capital accounts are kept—Working expenses—Extensions and Improvements. -	7,500
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues-—Works for which no capital accounts are kept—	

(i) Original works (works and extensions and improvements).	7,500
(ii) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation for in each the purpose and the expenditure is non-recurring), case.	1,500
*These powers should be exercised in consultation with the Collectors.	
(4) Full contribution works—Original works.	7,500
(5) Tank restoration scheme works—Extensions and improvements.	15,000

(b) Technical Sanction

To accord technical sanction to works of the classes shown below subject to the limit for any one work shown against each class :

(1) 68. Construction of irrigation, navigation, etc., works —Works chargeable to capital account.	1,00,000
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working Expenses—Extensions and improvements.	1,00,000
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which no capital accounts are kept—Original works (works and extensions and improvements and Miscellaneous expenditure)	1,00,000
(4) Full contribution works and repairs	1,00,000
(5) XVII and 18. Maintenance and repairs—	
Ordinary repairs.	Full powers
Special repairs.	1,00,000
(6) Tank restoration scheme works—Extensions and improvements.	1,00,000
(7) Tools and Plant estimates charged to Irrigation heads of account.	1,00,000

Note :—The limits prescribed for items (1) to (6) above are for "works" charges only, not including centage charges for establishment, tools and plant, etc.

(c) Excess over estimates

Superintending Engineers may sanction excesses over estimates subject to the limit in paragraphs l(A)(d) and I(B)(d) above, and subject also to the condition that, in regard to irrigation, navigation, embankment and drainage works for which Capital and Revenue accounts are kept, the power may not be exercised so as to cause the expenditure to exceed the total project estimate. He may, however, transfer savings from any one portion of a project to another, subject to the departmental rules on the point.

III. TOOLS AND PLANT

Superintending Engineers may (i) accord administrative approval to estimates for the purchase or manufacture of tools and plant (not including livestock or office furniture), subject to a maximum expenditure of Rs. 5,000/- for each estimate, and (ii') sanction, estimates for repairs to tools and plant within limit of appropriation assigned to the circle.

Note : —Estimates for the purchase, improvements and repairs of floating plant other than motor of steam launches, staff boats and boats for which rent or hire is payable may be sanctioned by Superintending Engineer upto a limit of Rs. 1,000/-.

C. POWERS OF EXECUTIVE ENGINEERS

4. The following powers have been delegated to permanent Executive Engineers, incharge of divisions. Officiating Executive Engineers incharge of divisions are also empowered to exercise these powers, provided the officiating period is likely to exceed three months. Once an officiating Executive Engineer has exercised these powers he may exercise them again whenever he acts as an Executive Engineer, whatever the period, unless the powers have for any reason been expressly withdrawn

I. ROADS AND BUILDINGS

(A) Original Works

(a) *Administrative approval* :—To accord administrative approval to estimate upto Rs. 5 00/- for contribution works and for works executed for the Public Works Department other than residential or electrical works.

Note 1 :—For electrical works, See Appendix 14.

Note 2 :—Executive Engineers may accord administrative approval to works connected with quarters for employees in last grade service, upto a limit of Rs. 2,000/- for any work subject to the conditions specified in Note 2 to Rule 3 I(A)(a) above.

Note 3 : —The Radio Engineer may accord administrative approval and countersign estimates for petty construction and repairs to building occupied by several service stations of the State Broadcasting Department upto Rs. 500/- for each work.

(b) *Technical sanction* :—To accord final or technical sanction to detailed estimates for original works upto a limit of Rs. 10,000/- excluding charges for establishment and tools and plant for any one work.

When the detailed estimate is a working estimate for a work, or part of a work included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimates is not exceeded.

Note :An Executive Engineer may accord technical sanction to estimate for small extensions to electric installations in all Government buildings whether borne on the Public Works Department books or not upto a limit of Rs. 1,000/-.

(c) *Excesses over estimate* —To sanction all excess expenditure over the amounts of original estimates sanctioned by himself or by higher authorities upto a limit of Rs. 25 0/- irrespective of the total of the sanctioned estimate, and in other cases provided that the total amount of the excess is within 5 per cent of the sanctioned estimate and within the limit of his powers to sanction estimates technically. An Executive Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also Article 197.

(d) *Alteration of designs* :—To sanction alterations in the constructive details of works during their execution in cases of necessity, reporting as a general rule, his sanction to the Superintending Engineer, provided that such alterations do not cause an increase

of charge on the work, beyond the limit of his powers to deal finally with excesses over estimates vide (c) above. When, however such alterations affect the administrative side of the works they should be effected only after consulting the administrative department concerned.

(e) *Contingencies in the estimate for a work* :—To divert the provision for contingencies to new works or repairs not provided for in the estimate upto a maximum of Rs. 2,500/- for each item. An Executive Engineer may divert the provision in an estimate under "Contingencies" to meet excesses due to increased rates or any cause whatever, provided the total amount of the estimate after revision does not exceed by more than 5 per cent of the sanctioned amount inclusive of contingencies and provided that the excess is within the Executive Engineer's powers of sanction.

(f) *Unforeseen works in the estimate for a work* :—To divert the provision under this item for new works which are required by the administrative authority and which are essential for the due fulfilment of the precise object for which the scheme was intended upto a limit of Rs. 2,500/- for each time.

(B) Repairs

(a) (i) *Ordinary and special repairs* :—To sanction estimates for ordinary and special repairs upto a limit of Rs. 10,000/- for each work.

Note :—The limit of Rs. 10,000/- does not apply to cases where lumpsum mileage rates are fixed by the Superintending Engineer for annual maintenance of roads under Rule 31 (B)(a) above. The limit in such cases is the amount for each road based on the mileage rate for each reach of that road fixed by the Superintending Engineer.

(ii) *Emergent repairs* :—To sanction emergent repairs to all works in charge of the department to any necessary and reasonable amount in case of imminent danger to the structure.

(iii) *Repairs to electric installations* :—To sanction estimates for ordinary or special repairs to electric installations in all Government building whether borne on the Public Works Department books or not up to a limit of Rs. 2,500/-.

(b) To prescribe lump-sum amounts for ordinary repairs under Article 186 not exceeding Rs. 500/- in any one case and subject to the conditions laid down in that Article.

(c) *Excesses over estimates* :—Same powers as under original works, if a revised estimate is not prepared; if a revised estimate is prepared, it should be dealt with under sub-paragraph (a) above.

(C) Tools and Plant

Same powers as under "Original Works".

II. IRRIGATION WORKS

(a) Administrative approval

To accord administrative approval to works of the classes shown below, subject to the limit for any one work shown against each class.

	Rs.
(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to capital account.	Nil.
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working Expenses—Extensions & improvements.	500
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which no capital accounts are kept—Original works (works and extensions and improvements)	500
(4) Full contribution works and repairs	500
(5) Tank restoration scheme works—Extensions and improvements.	500

Note :—Executive Engineers who have put in a service of not less than 15 years in the department may accord administrative approval to works falling under items (2) to (5) above upto a limit of Rs. 1,000/- for each work. The previous approval of the Collector should be obtained to any proposal for a work estimated to cost more than Rs. 500/- and the Executive Engineer should send the Superintending Engineer a copy of the report sent by him to the Collector. The Superintending Engineer may, if he considers it necessary in any particular case, instruct the Executive Engineer to submit the detailed plans and estimates for his approval.

(b) Technical sanction

To accord technical sanction to works of the classes shown below, subject to the limit for any one work shown against each class :—

(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to capital account.	10,000
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working expenses—Extension and improvements.	10,000
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues-Works for which no capital accounts are kept—Original works (works and extensions and improvements and Miscellaneous expenditure).	10,000
(4) Full contribution works-Original works	10,000
(5) XVII and 18. Maintenance and repairs—	
Ordinary repairs.	Full powers
Special repairs.	25,000
(6) Tank restoration scheme works—Extensions and improvements.	10,000
(7) Tools and plant estimates charged to irrigation heads of account.	10,000

Note :—The limits prescribed in items (1) to (6) above are for "works" charges only, not including centage charges for Establishment, Tools and Plant, etc.

(c) Excesses over estimates

Same powers as under paragraphs I(A)(a) and I(B)(c) of this rule but subject to the limitations in paragraph 11(c) of Rule 3 above.

III. TOOLS AND PLANT

To accord administrative approval to estimates for the purchase or manufacture of tools and plants (not including livestock or office furniture) subject to a maximum of Rs. 500/- for each estimate and to sanction estimate for regular repairs of special tools and plant other than running or working expenses upto Rs. 500!- for each estimate and for the maintenance of ordinary tools and plant upto Rs. 1,000/- a year for the Division limited to the appropriation allotted for the Division. Divisional Engineers may sanction estimates technically for ordinary maintenance of special tools and plant like lorries, power rollers, etc., upto Rs. 10,000!- per year for each such plant.

Note :—The Radio Engineer may sanction the purchase of ordinary maintenance, tools and plant (office furniture), etc., upto a limit of Rs. 1,000/- for a year.

D. POWERS OF SUB-DIVISIONAL OFFICERS

5. The following powers may be exercised by—

(1) Permanent Assistant Engineers recruited from Supervisors irrespective of the length of their service as Sub-divisional Officers ; and

(2) Officiating Assistant Engineers recruited from Supervisors with three years service as Sub-divisional Officers ; and

(3) Directly recruited permanent Assistant Engineers with three years service as Sub-divisional Officers.

(a) To accord technical sanction to estimates for works other than those relating to residential buildings and electrical works, of the classes shown below subject to the limit for any one work shown against each class

	Limit of Powers.
	Rs.
(1) Buildings designed on standard plans	1,000
(2) Buildings not based on standard plans	500
(3) Irrigation works.	Nil

Note 1 :—A sub-divisional Officer should consult the Executive Engineer whenever there is any doubt regarding foundation.

Note 2 :—Selected officers who have put in a service of not less than five years as Sub- divisional Officers may, however, be recommended by Superintending Engineers to be invested with enhanced powers upto Rs. 2,500/- and Rs. 1,500/- under items (1) and (2) respectively.

(b) To accord sanction to estimates for special repairs except in the case of residential buildings and electrical works subject to the following limits

	Rs.
(1) Roads and buildings	500
(2) Irrigation works	Nil

(c) To accord sanction to estimates for ordinary repairs subject to the following limits :

(1) Roads and buildings excluding residential buildings and electrical works, subject to the limits prescribed in Article 186.	1,000
(2) Irrigation works limited to earthwork or repairs to bunds channel banks and only in accordance with approved standard sections such as those given in the revised list of minor works (no masonry work may be included)	1,000

Note 1 :—This does not confer power to sanction any estimate containing provision for work establishment.

Note 2 :—Sub-divisional Officers may sanction urgent estimates for ordinary repairs to tank bands or channel banks that have breached, even when they have not been investigated by the T.R.S.

(d) Excesses over estimates Sub-divisional Officers have no power to sanction any excesses over estimates sanctioned by a higher authority, nor to approve deviation statements or workslips for estimates sanctioned by a higher authority.

E. POWERS OF THE JUNIOR SUPERINTENDENT IN-CHARGE OF THE WORKSHOPS AT VIJAYAWADA AND DOWLAISWARAM

6. To approve work order estimates upto a limit of Rs. 200/- in each case.

F. STATE BROAD CASTING DEPARTMENT

(I) Deposit, works, i.e., all original works of the State Broadcasting Department the full cost of which together with centage charges is recoverable in advance from local Bodies, etc.

	Limit of Powers
(a) Administrative approval — Radio Engineer upto Rs.	400
(b) Technical Sanction — Chief Engineer, (General & Buildings)	Full powers
Radio Engineer	Below Rs. 5,000
Chief Engineer, (General and Buildings)	Full Powers

(II) Departmental Works

(A) Original Works

(a) *Administrative approval*—The Radio Engineer may accord administrative approval to estimates upto Rs. 400/-.

(b) *Technical sanction*—The Radio Engineer may accord technical sanction to estimates upto Rs. 5,000/-.

(B) Repairs

The Radio Engineer may accord both administrative approval and Technical sanction to "Repairs Estimates" upto Rs. 2,500/-. —[Memo.No. 38651/54-2, Fin., Dt. 4-12-1954 & Memo.No. 5202/Exp./56-3, Fin., Dt. 16-2-1956]

G. POWERS OF OFFICERS OF THE OTHER DEPARTMENTS IN REGARD TO WORKS DEBITABLE TO THE PUBLIC WORKS GRANT

1. Administrative approval

(A) Original works other than residential buildings and electrical works.

7. The following authorities have been empowered to accord administrative approval to original works, other than residential buildings and electrical works the cost of which is debitable to the Public Works grant :—

	Limit of Powers Rs.
Board of Revenue (See Note 2 below) Chief Conservator of Forests	10,000
Agents to Government, Visakhapatnam and East Godavari	5,000
Deputy Secretary (General), General Administration Dept.	”
(Memo.No. 60701/2 144/Accts./64-3, Dt. 29-12-1964).	
Collectors and District Magistrates —(See Note 3 below)	”
District Magistrates (Judicial)	”
Commissioner of Labour	”
Commissioner of Police	”
Commissioner of Police, Fire Service Branch	”
Director of Agriculture	”
Director of Industries & Commerce	”
Director of Public Instruction.	”
(A) Original Works other than Residential Buildings and Electrical Works.	
District Judges	5,000
Inspector-General of Police	”
Director of Fire Services	”
Inspector-General of Prisons	”
Inspector-General of Registration	”
Registrar of Co-operative Societies	”
(Memo.No. 58089/Accts./65, Dt. 3-5-1965).	
Registrar, High Court	”
Director of Stationery	”
Director of Medical Services.	”
Director of Archaeology and Museum	”
(Memo.No. 89625/273/Accts./67-4, Dt. 27-3-1968).	

Secretary to the Government (in regard to works connected with Government Houses)	1,500
Director of Public Health	1,000
Director of Animal Husbandry	
Chief City Magistrate	500
Director, Government Press	”

Note 1 :—The administrative approval of the authorities empowered to accord such approval in Rules 7 to 9 and Appendix 14 is accorded by their countersignature on the plans and estimates. The Assistant Inspector-General of Police, the Headquarters Deputy Director of Agriculture and the Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D. the Chief Conservator of Forest, the Commissioner of Labour and the Director of Medical Services are authorized to sign plans and estimates on behalf of the head of the department when the plans conform to an approved type-design, In all other cases, the authorities empowered to accord the administrative approval should themselves countersign the plan and estimate. —(See also the Note under article 151).

Note 2 :—The Board of Revenue or the Collector, as the case may be, should obtain the prior approval of the Government to a proposal for the provision of a third set of rooms in an inspection bungalow.

(B) Residential buildings

8. Any outlay chargeable to the capital account of a Government residential building requires the sanction of the Government, subject to the following exceptions

(1) The Inspector-General of Police and the inspector-General of Prisons may accord administrative approval to works connected with constable’s or jail warder’s huts provided that—

(a) the amount of the estimate in each case does not exceed Rs. 5,000/-,

(b) the proposals are in accordance with the latest type-designs approved by the Government, and

(c) outside works are restricted to minor sanitary works such as drains, latrines, wells and the like.

Note :—Under sub-clause (c) above, the authorities concerned may accord administrative approval to works connected with water-supply from municipal mains to Police Lines and Jail Warder’s Huts, but they should be executed by or through the agency of the Public Works Department.

(See also Items 13 and 16 in Part I of this Appendix)

Assistant inspector-General of Police…….. Rs. 5,000/-.

[G.O.Ms.No. 15, Fin & P1g. (A&L) Dept, Dt. 7-1-1976]

(2) The authorities mentioned in Rule 1, 3 and 7 may accord administrative approval to works connected with quarters for employees in last grade service upto the limit to the powers delegated to them in respect of Non-residential buildings subject to provisos (b) and (c) in clause (1) of this Rule. Executive Engineers in charge of divisions can exercise similar powers —See Note 2 under Rule 4-I(A)(a).

9. The following authorities may accord administrative approval to proposals for improving an existing residential building subject to the conditions that the addition to the capital cost does not exceed Rs. 500/- in each case and that the standard rent of the building will not exceed 10 per cent of the average emoluments of the class of tenant for whom it is intended.

Board of Revenue.	Director of Public Instruction.
Chief Conservator of Forests.	Director of Animal Husbandry.
Chief Engineers.	Dy. Inspector-General of Police, Regional Fire Officers.
Collectors.	Inspector-General of Prisons.
Commissioner of Police.	Inspector-General of Registration.
Regional Fire Officers.	[Memo.No. 58089/Accts./65, Dt. 3-5-1968]
Director of Agriculture.	Registrar of Co-operative Societies.
Dir. of Industries & Commerce	Registrar, High Court.
Director of Public Health	Director of Medical Services.

The above delegation is not applicable in connection with rent-free quarters or with any proposal for the acquisition of land to be added to the compound of a residence, whatever the cost of value of the land may be.

Note :—In regard to Government Houses, See Rule 7 above.

II. TECHNICAL SANCTION

10. The Agents to the Government in the Visakhapatnam and East Godavari districts may pass finally all excesses over the amounts of estimates sanctioned by them up to a limit of 5 per cent of the amount of any one estimate.

III. EXCESSES OVER ESTIMATES

11. The agents to the Government in the Visakhapatnam and East Godavari districts may pass finally all excesses over the amounts of estimates sanctioned by them up to a limit of 5 per cent of the amount of any one estimate.

PART III

Works allotted to the Electricity Department

A. POWERS OF THE CHIEF ENGINEER FOR ELECTRICITY

Administrative approval

To accord administrative approval subject to the limits shown hereunder to estimates for—

(1) Works for which Capital and Revenue Accounts are kept—

(i) Open Capital Account (i.e., new schemes or projects or works other than extensions and improvements of existing scheme justifies by additional revenue as per remunerative standards).	Rs. 10,000 in each case.

(ii) Extension and improvements (other than construction works, relating to residential buildings and electrical installations in Govt. residential buildings, which are justified as per remunerative standards by additional revenue due to additional capital	Rs. 1,00,000 (in each case subject to budget or blanket provision)
(iii) Improvements or original works which do not bring additional revenue as per departmental standards but which are necessary the existing revenue or for continuity of service (other than residential buildings),	Rs. 30,000 (in each case for subject to budget or blanket provision)
(2) Residential buildings—	
(a) Original construction (quarters for employees in last grade, work charged and state service for the buildings required at the sub-station for operation and maintenance purposes. An estimate must provide for the whole scheme contemplated at the time of preparation and should not be split up to keep the expenditure within the limit).	Rs. 1,000/- each case.
(b) Improvements.—(The standard rent of the building will not exceed 10 per cent of the average emoluments of the class of tenant for whom it is intended).	Do.

Note :—This delegation does not apply to rent-free quarters or to proposals for acquisition of land or additions to compounds of residence whatever the cost or value of land may be, in which case sanction of Government should be obtained.

(3) Electrical works—	
(a) Non-residential buildings (for electrical installation, additions, improvements and alterations to the existing each installations),	Rs. 2,000/- in each case
(b) Residential buildings—	
(i) First installation	1,000 in each case.
(ii) Additions and improvements to the existing electrical installation subject to (1) standard rent does not exceed in each 10 per cent of the average emoluments of the class of case. tenant for whom the quarters are intended and (2) the current consumption charges are recovered from the tenants.	Rs. 1,000

Note :—the above delegations do not apply to rent-free quarters.

(4) Revenue expenditure—	
Works expenditure financed from ordinary revenues.	Rs. 20,000 in each case.
(5) Maintenance and repairs. Full powers subject to budget provision.	

(6) Depreciation Reserve Fund Works	10,000 in each case.
(7) Special Reserve Fund Works	do.
(8) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specified budget appropriation for the purpose and the expenditure is non-recurring).	Rs.2,000/- in each Case.

(b) Technical Sanction

To accord Technical sanction to estimates for—	
(1) Works for which Capital and Revenue Accounts are kept (in the Electricity Dept., Capital and Revenue Accounts are kept for all works as a Commercial Dept. and there are now works forwhich Capital and Revenue Accounts are not kept).	
(i) Open Capital Accounts (i.e., New Full powers—Scheme or Projects or works other than extensions and improvements to existing schemes justified by additional revenue as per remunerative standards).	(a) for works administratively approved by himself or by Government. (b) for detailed working estimates against the sanctioned provision under each head of a project estimate after the administrative approval has been accorded by the competent authority to the project.

Note :—If any modification is proposed in the details of the scheme involving in a departure from the approved design or the alteration of other parts of the scheme or affecting the standard of efficiency or stability of the whole work, the Chief Engineer should move the Government to accord fresh administrative approval ;

(ii) Extensions and improvement (other than construction works relating to residential buildings and electrical installations in Govt. residential buildings) which are justified by additional revenue due to additional capital as per, remunerative standards;	Full powers.
(iii) Improvements or Original Works which do not bring additional revenue as per departmental standards but which are necessary for safeguarding the existing revenues or for continuity	Do.

of service (other than residential buildings).	
(2) Residential buildings	Full powers.
(3) Electrical Works (non-residential and residential buildings).	do.
(4) Contribution works	do.
(5) Revenue Expenditure—	
(i) Works expenditure financed from ordinary revenue.	do.
(ii) Repairs	
(a) Ordinary repairs.	
(b) Special repairs (periodical repairs of special nature not generally done as a part of annual maintenance).	Full powers (within the limit of budget allotment).

(c) Tools and Plant

(a) Chargeable to Capital (Construction Estimates)—	
(1) Motor Transport	Full powers.
Tents including camp furniture.	To sanction initial purchase and renewal of tents.
(2) Animal transport	To sanction estimates for the purchase of tools and plant and live-stock within the limits of budget allotment.
(3) (a) Railway and rolling stock including construction equipment.	To sanction detailed working estimates for special tools and plant upto Rs. 10/- lakhs in each case subject to the amount of the estimate being within the provision made in the project estimates.
(b) Electrical and mechanical instrument or equipment.	Full powers.
(4) Stores and Office equipment(general and small tools, office equipment and miscellaneous equipment).	Can sanction estimate upto Rs. 50,000 (in elusive of office furniture in each case).
(5) Hotel equipment (canteen, etc.)	Can sanction estimate upto Rs. 50,000/- (in elusive of office furniture in each case).
(6) (a) Electrical or mechanical repair and maintenance equipment (includes mathe-	Full powers.

matical drawing or scientific instruments, engineering and measuring equipment and shop equipment).	
(b) Tools and plant chargeable to depreciation reserve.	do.

(d) Excess over estimates

To deal finally with all excess expenditure of not more than 25 percent of the amount of original estimate sanctioned by him or by the Government provided that the total amount of the excess is within his powers to sanction estimates technically and to sanction expenditure upto a limit of Rs. 5,000/- of works irrespective of the sanctioned estimate.

(e) Purchase of materials on single or limited tender system

To sanction purchase of materials on single or limited tender system upto a limit of Rs, 50,000.

(f) Waiver of Tenders

To waive tenders both for lumpsum and piece-work agreement for construction and operation work up to a limit of Rs. 1,00,000.

B. POWERS OF CHIEF OPERATION AND CHIEF CONSTRUCTION ENGINEERS

(a) Administrative approval

To accord administrative approval subject to the limits shown hereunder to estimates for :-

(1) Works for which Capital and Revenue Account are kept—	
(i) Open Capital Account.	Nil.
(ii) Extensions and improvements (other than construction work relating to residential buildings and electrical installations in Government residential buildings) which are justified by additional revenue due to additional capital as per remunerative stands.	Rs. 50,000/- in each case subject to budget or blanket provision.
(iii) Improvement or original work which do not bring additional revenue as per departmental standards but which are necessary for the existing revenue or for continuity service (other than residential buildings).	Rs. 10,000/-.

(2) Residential Buildings—

(a) Original construction (quarters for employees in last grade, work charged, or state service for the buildings required at the substation for operation and maintenance purpose. An estimate must provide for the whole scheme contemplated at the time of preparation and should not be split up to keep the expenditure within the limit).	Rs. 5,000/- in each case.
(b) Improvements (subject to the condition that the standard rent of the building will not exceed 10 percent of the average emoluments of the class of tenant for whom it is intended).	Rs. 5,000/- in each case.

Note :—The delegation do not apply to rent-free quarters.

(3) Electrical Works

(a) Non-residential buildings (for electrical installations, additions, improvements and alterations to existing installations).	Rs. 1,000/- for each building.
(b) Residential buildings—	
(i) First installation.	Rs. 250/- in each case.
(ii) Addition and improvements to the existing installations (subject to Standard rent does not exceed 10 per cent of the average emoluments of the class of tenant to whom the quarters are intended and (2) the current consumption charges are recovered from the tenants).	Rs. 250/- in each case for Chief Operation Engineers only.

Note —These delegations do not apply to rent-free quarters.

(4) Revenue expenditure— Works expenditure financed from Ordinary Revenue.	Rs. 5,000/- (in each case of Chief Operation Engineers only).
(5) Maintenance & repairs	Do.

(6) Depreciation Reserve Fund works.	Rs. 2,000/- (in each case for Chief Operation Engineers only).
(7) Special Reserve Fund works.	do.
(8) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation for the purpose and the expenditure is non-recurring).	Rs. 500/- in each case by the Chief Operation Engineers and 1,000 in each case by the Chief Construction Engineer.

(b) Technical Sanction

To accord technical sanction to—

(1) Works for which Capital and Revenue Accounts are kept—	
(i) Detailed working estimates against the sanctioned provision under each head of a project estimate after the administrative approval has been accorded by the competent authority.	Rs. 1,00,000/- for Chief Operation Engineer and Rs. 5,00,000/- for Chief Construction Engineer.

Note —If any modification is proposed in the details of the scheme involving in a departure from the approved design or the alteration of other parts of the scheme or affecting the standards of efficiency or stability of the whole work Chief Electrical Engineer shall be addressed for instructions before according technical sanction.

(ii) Extensions and improvements (other than construction work relating to residential buildings and electrical installations in Government residential buildings) which are justified by additional revenue due to additional capital as per remunerative standards.	Rs. 50,000/-.
(iii) Improvements or original works which do not bring additional revenue as departmental standards but which are necessary for safeguarding the existing revenue or for continuity of service (other than residential buildings).	Rs. 5 0,000/- for Chief Operation Engineers and full powers for the Chief Construction Engineer.
(2) Residential buildings	Rs. 50,000/-.
(3) Electrical works (non-residential buildings).	Rs. 1,00,000/-.
(4) Revenue expenditure—	

(i) Expenditure financed from Ordinary revenues.	Rs. 25,000/- for Chief Operation Engineer only.
(ii) Ordinary repairs.	Rs. 25,000/- for the Chief Operation Engineers only for each detailed working estimate against the approved amounts in the consolidated annual maintenance estimates.
(iii) Special repairs (periodical repairs of a special nature not generally done as part of annual maintenance).	Rs. 10,000/- subject to budget allotment for Chief Operation Engineers only.
(5) Civil Engineering estimates of electrical schemes of local bodies financially assisted by the Government.	For Chief Construction Engineer only full powers for estimates costing over Rs. 10,000.

(c) Tools and Plant

(a) Chargeable to Capital (construction estimates)—	
(1) Motor transport	
(a) Tents including	Nil.
camp furniture,.	To sanction initial purchase and renewal of tents.
(2) Animal transport	To sanction estimates for the purchase of tools and plants and live-stock up to Rs. 5,000/- and within the limits of budget allotment.
(3) (a) Railway and rolling stock including heavy construction equipment.	To sanction detailed estimates for special tools and plant subject to the amount of the estimate being within the provisions made in the project estimate upto Rs. 10,000/- in each case by the Chief Operation Engineers and Rs. 50,000/- in each case by the Chief Construction Engineer.
(b) Electrical or mechanical instruments or equipment.	Full powers.
(4) Stores and office equipment (general and small tools, office equipment and miscellaneous equipment).	Chief Operation Engineer can sanction estimates up to Rs. 5,000/- and Chief Construction Engineer upto Rs. 25,000/- (inclusive of office furniture) in each case.
(5) Hospital equipment (medical first aid, etc.)	To sanction supply of District officers medicine chest and medicines to all gazetted officers.

(6) Hotel equipment (canteen, etc.)	Can sanction estimates (inclusive of office furniture) up to Rs. 5,000/-.
(7) (a) Electrical & mechanical repair and maintenance equipment (including mathematical drawing or scientific instruments, engineering and measuring equipment and shop equipment).	Full powers.
(b) Tools and plant (chargeable to Depreciation Reserve).	Can sanction estimates for losses due to depreciation of stock upto Rs. 10,000/- at a time if they have served full normal life.
(c) Tools and plant (chargeable to annual repairs). This comprises generally petty tools with short life not exceeding Rs. 10 to 25/-.	Full powers subject to budget allotment and amount in the annual repair estimate.

(d) Excess over estimates

To sanction excess expenditure up to a limit of Rs. 1,000/- or all works irrespective of the total of the sanctioned estimates.

(e) Purchase of materials on single or limited tender system

To sanction purchase of materials on single or limited tender system up to a limit of Rs. 25,000/-.

(1) Waiver of tenders

To waive tenders both for lumpsum and piecework agreements for construction and operation works up to a limit of Rs. 50,000/-.

C. POWERS OF THE SUPERINTENDING ENGINEERS OF OPERATING SYSTEMS

(a) Administrative approval

To accord administrative approval to works of the classes shown below—	
(1) Works for which Capital and Revenue Accounts are kept—	
(2) Open Capital Account.	Nil.

Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified by as per remunerative standards, additional revenue due to additional capital.	Rs. 10,000/- in each case subject to budget or blanket provision.

Note :—Works involving major structural alterations should be approved by Superintending Engineer (Technical) before according sanction.

(3) Revenue expenditure—

(i) Works expenditure financed from ordinary Revenue.	Rs. 2,000/- in each case.
(ii) Maintenance and repairs.	Rs. 2,000/- in each case, (A consolidated maintenance estimates should generally be got sanctioned by the competent authority.)

To accord technical sanction to works of the class shown below—

(1) Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified as per remunerative standard of additional revenue for the additional capital.	Rs. 10,000/-.
(2) Improvements or original works which do not bring additional revenue as departmental standards but which are necessary for safe-guarding the existing revenue or for continuity of service (other than residential buildings).	Rs. 5,000/-.
(3) Residential buildings	Rs. 10,000/-.
(4) Electrical works (non-residential and residential buildings).	Rs. 10,000/-.
(5) Contribution works (deposits).	Rs. 10,000/-.
(6) Revenue expenditure—	
(i) Works expenditure financed from Ordinary Revenues.	Rs. 2,000/- in each case.

(ii) (a) Ordinary repairs.	Rs. 10,000/- for each working estimate against the approved amounts in the consolidated maintenance estimate for the whole system every year.
(b) Special repairs.	Rs. 5,000/-.
(7) Works for which capital and revenue accounts are not kept.	Rs. 5,000/-,

Note :—May authorize commencement of urgent work in anticipation of formal sanction to estimate.

(2) May sanction emergent repairs to works to any reasonable and necessary amount in case of imminent danger to the system or continuity of service.	
(3) May sanction working estimates and authorize issue of work orders provided the cost is covered by the provision in the estimates sanctioned by the competent authority.	

(c) Tools and plants

To sanction estimates for the purchase of tools and plant—	
(a) Chargeable to capital—	
(1) Stores and Office equipment (general and small tools, office equipment and miscellaneous equipment).	Upto Rs. 2,000/- chargeable to construction and included in the construction estimate and upto Rs. 500/- in the case of office furniture.
(2) Hospital equipment.	To purchase locally (Jail Dept. being included in the category) bedding, linen and other hospital accessories upto a limit of Rs. 25/subject to the indents being approved by the District Medical Officer.

Note : —The monetary limit fixed refers to the cost of each bedding, etc., or any number of articles of any one kind purchased at a time.

(3) Hotel equipment (canteen, etc.)	Upto Rs. 2,000/- chargeable to construction and included in the construction estimate only and upto a limit of Rs. 500/- in the case of furniture.
(b) Tools and Plant (chargeable to Depreciation Reserve).	Can sanction estimates for losses due to depreciation of stock upto Rs. 5,000/- at a time if they have served full normal life.

(c) Tools and plant (chargeable to annual repairs). This comprises generally petty tools with short life not exceeding Rs. 10 to 25/-	To sanction repairs only to tools and plant upto Rs. 1,000/-.

(d) Excess over Estimates

To deal finally which all the excess of not more than 5 per cent of the amount of original estimate sanctioned by himself or by a higher authority provided that the total amount of excess would be within the limits of his powers sanction estimates technically, where such powers are given to him. He may also pass the excess expenditure within a limit of Rs. 5000/- for any one work on sanctioned original works and repairs irrespective of the total amount of sanctioned estimate. The Superintending Engineer has no powers to sanction any excess over the revised estimates sanctioned by a higher authority.

D. POWERS OF THE DIVISIONAL ELECTRICAL ENGINEERS

(a) Administrative approval

(1) Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified as per remunerative standard of additional revenue for the additional capital.	Rs. 2,000/- (in respect of service connection and minor line extensions).
(2) Maintenance and repairs	Rs. 200/- in each in emergent cases. (A consolidated maintenance estimate should generally be got sanctioned by the competent authority).

(b) Technical sanction

(1) Electrical works (both nonresidential and residential buildings).	Rs. 2,000/- in each case.
(2) Special repairs (periodical repairs of a special nature not generally done as a part of annual maintenance).	Can carry out emergent repairs to all works in his Division costing less then Rs. 1,000/- in case of imminent danger to the system or continuity of service and immediately inform the Supdtg. Engineer of such action taken by him by telephone and confirm it by letter (work orders should be obtained form the central office).

(c) Tools and Plant

To sanction purchase or manufacture of tools and plant (not	Upto a limit of Rs. 200/- for each estimate chargeable to capital and Rs. 100/- when

including livestock or office furniture.	chargeable to an operating or maintenance account.

E. POWERS OF ASSISTANT ENGINEERS OF OPERATION SYSTEMS

(1) To sanction estimates in respect of service connections and minor line extensions.	Rs. 500/-.
(2) To sanction and issue work orders for low tension service connection estimates.	Upto Rs. 500!- (in each case provided deposit of the estimated cost and P.O.C.Cs. application and agreement where necessary are obtained in advance).
(3) To carry out emergent repairs provided that work orders are obtained from the central office without delay and provision exists in the budget.	Upto Rs. 250/- in each case.
(4) To pass unimportant deviations from (estimates) in the execution of works.	Upto Rs. 250/- in each case.
(5) To accord technical sanction to electrical works (both nonresidential & residential buildings)	Upto Rs. 500/-.

F. POWERS OF THE ELECTRICAL ENGINEER (GENERAL)

I. ORIGINAL WORKS

(a) Administrative approval

	Limit of Powers. ***Rs.***
(i) To accord administrative approval to proposals for electrical works connected with buildings, subject to the restriction that the powers will not apply to proposals for first installations in buildings or for electrical works relating to residential buildings.	200/- for each project.

Note :—This power may only be exercised in regard to works that are purely P.W.D. or Electricity Department works unaccounted with any other department. Department works.

(ii) To accord administrative approval to the execution of contribution works.	200/- each work

(b) Technical sanction

To accord technical sanction to estimates upto a limit of for any one work.	2,500/-

II. ORDINARY REPAIRS

(a) (i) Ordinary and Special Repairs.—To sanction estimates for ordinary or special repairs to electric installations in Government buildings in his charge upto a limit of Rs. 2,500/-.

(ii) Emergent repairs.—To sanction emergent repairs to any necessary and reasonable amount in the case of imminent danger to the installation explaining immediately to the Chief Engineer the essential necessity to utilise the powers.

(b) To prescribed lumpsum amounts for ordinary repairs under Article 186 upto Rs. 500/- under the conditions laid down therein.

III. EXCESSES OVER ESTIMATES

Same powers as those of Executive Engineers in the Public Works Department. (See Rule 4-1 (A)(c) and 4-1 (B)(c) in Part II of the Appendix).

G. POWERS OF THE ASSISTANT ENGINEERS IN THE ELECTRICAL ENGINEERS (GENERAL) DIVISION

(a) Administrative approval

To accord administrative approval for special repairs upto Rs. 100/-.

(b) Technical sanction

To accord technical sanction based on standard or approved designs upto a limit of Rs. 200/-,

(c) Tools and Plant

To purchase tools and plant (other than office furniture or livestock) upto Rs. 100/-.

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PART IV

Works allotted to the Forest Department

The Government have delegated the following powers to the Chief Conservator of Forests and the Conservators of Forests in regard to the sanctioning of estimates for works—

Estimates chargeable to 'Revenue Account — Special' Expenditure

Nature and amount of estimate	***Sanctioning authority***	***Limit of powers***
(1)	(2)	(3)
A. Purchase of Elephants :		***Rs.***
The powers under this head subject to the condition that the sanctioned establishment of elephants is not increased without the previous approval of the competent authority.	Conservator	3,000 for each elephant.
	Chief Conservator	6,000 for each elephant.

(1)	(2)	(3)
B. Purchase of Livestock		
(i) *Forest Schemes :*		
This head covers the purchase of live-stock (other than elephants), stores, tools and plant (including articles of European manufacture) and furniture in connection with forest schemes for which the Government's general approval has already been obtained.	Conservator	5,000 in each case.
	Chief Conservator	25,000 in each case.
(ii) Other estimates for expenditure not relating to Forest schemes.	Conservator	1,000 in each case.
	Chief Conservator	4,000 in each case.
C. Other items :		
(i) Individual works included in a forest scheme, which has already received the Government's approval.	Conservator	10,000 for any one work.
	Chief Conservator	50,000 for any one work.
	Divisional Forest Officers.	2,500 for any one work.
(ii) Works other than those sanctioned in (i). subject to the condition that no expenditure is incurred on any work exceeding Rs. 10,000/- unless the Government's general approval has been previously obtained.	Conservator	5,000 for any one work.
	Chief Conservator	25,000 for any one work.
	Divisional Forest Officers.	25,000 for any one work.
	[Memo.No. 8908/277/Accts.1647, Dt. 27-9-1965]	

Note 1 :—These powers do not apply to buildings constructed for the Forest Department by the Public Works Department and charged against the Public Works Grant. —See Part II of this Appendix.

Note 2 :—These powers should not be exercised in cases relating to residential buildings, the standard rent of which is in excess of 10 per cent of the emoluments of the Government servants for whom the buildings are intended.

D. Ordinary Expenditure:	Conservator	Full powers.
	Divisional Forest Officers.	5,000 for any one work.
	[Memo.No. 8908/277/Accts./646, Dt. 27-9-1965]	

APPENDIX 13

[See Chapter VIII, Article 185 ***(Note)****]*

PROCEDURE TO BE FOLLOWED IN THE CASE OF WORKS OF CONSTRUCTION, RECONSTRUCTION, EXTENSION OR IMPROVEMENT OF MEDICAL BUILDINGS COSTING Rs. 50,000 OR MORE FOR EACH WORK

1. Before approximate estimates and preliminary plans relating to Hospital schemes are submitted to the Government for administrative approval, the scheme should be carefully scrutinized by a committee consisting of the Director of Medical Services, the Consulting Architect to Government, an officer of the Medical Department to be selected by the Director of Medical Services and an Executive Engineer, who has had considerable experience of the construction of buildings to be selected by the Chief Engineer. If the scheme relates to a mufassal hospital and personal inspection by a committee is considered necessary, the members of the committee may visit the site ad draw travelling allowance for the journey. The plans should then be scrutinized by the Chief Engineer and returned to the Director of Medical Services for obtaining administrative approval.

2. As soon as possible after administrative approval is obtained to any building scheme, detailed plans and estimates should be prepared with lumpsum provision for electrical and sanitary fittings. When the outline of the detailed plan is ready, the Consulting Architect to Government should consult the Director of Medical Services, who should consult and circulate the plans to two experienced Doctors and an experienced Matron who has practical knowledge of her branch of the administration of a large hospital. The Director of Medical Services should consider specially such points as lay out and orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of the arrangement of the building. The Consulting Architect to the Government should ascertain the exact requirements from the Director of Medical Services and incorporate them in the plans which are to be counter-signed. The plans countersigned by the Director of Medical Services should not be altered subsequently without the sanction of the Government.

For the preparation of detailed plans and estimates for electrical and sanitary fittings the procedure prescribed in Article 201 should be followed.

3. When the work has been started, no proposal to carry Out an important structural alteration or addition or a charge in design involving an increased outlay should be considered. The professional authorities concerned may, however, consider the question of making alterations and additions that are essential in the interest of the soundness of the work.

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APPENDIX 14

[See Chapter VIII, Article 201]

LIST OF AUTHORITIES EMPOWERED TO SANCTION ADDITIONS, IMPROVEMENTS AND ALTERATIONS TO EXISTING INSTALATIONS

AUTHORITY	EXTENT OF POWERS	
	Non-residential buildings	***Residential buildings***
(1)	(2)	(3)
Board of Revenue Chief Conservator of Forests Chief Engineer(Buildings and Roads). Director of Medical Services	Upto Rs.1,000/- for each estimate.	Upto Rs.500/- a year for each residence, including outhouses.
Collectors	Upto Rs.1,000/- a year for each building including appurtenant buildings in the same compound.	Do.
District Magistrate (Judicial)	Do.	Nil.
Commissioner of Labour	Do.	Nil.
Commissioner of Police	Do.	Upto Rs.500/- a year for each residence, including outhouses.
Commissioner of Police, Fire Service Branch	Do.	Do.
Director of Agriculture	Do.	Do.
Director of Industries & Commerce	Do.	Do.
Director of Public Instruction	Do.	Do.
Director of Animal Husbandry	Upto Rs.5,000/- a year for each building in the same compound.	Upto Rs.3,000/- a year for each residence including outhouses.
	[Memo.No.32786/585/Accts.69-7, Dt.9-1-1974]	
District Judges	Do.	Nil.
Inspector-General of Police	Do.	Upto Rs.500/- a year for each residence including outhouses.

(1)	(2)	(3)
Director of Fisheries	Do.	Do.
	[Memo.No.56179/1799/Accts./62-2, Dt.19-9-1962]	
Director of Fire Services	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
Deputy Inspector-General of Police	Upto Rs.500 for extensions, subject to the scale of electric installations prescribed by the Government.	Upto Rs.500/- for extensions, (except in the case of rent free quarters) provided that the rent for each residence including outhouses is not increased by more than 5%.
Divisional Fire Officers	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
District Superintendent of Police and Commandants of Special Armed Police Units.	Upto Rs.200 for extensions subject to the scale of electric installations prescribed by the Govt.	Nil.
Divisional Fire Officers.	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
Inspector-General of Prisons	Upto Rs.1,000/- a year for each building including appurtenant buildings in the same compound.	Upto Rs.500/- a year for each residence, including outhouses.
Inspector-General of Registration	Do.	Do.
Registrar, High Court	Do.	Do.
Registrar of Co-op.Societies	Do.	Do.
Secretaries to the Govt.including the Secretary to the Legislature.	Do.	Nil.
Superintending Engineers	Do.	Nil.
Director of Stationery	Do.	Nil.
Executive Engineers	(i) For works in buildings occupied by the P.W.D. upto Rs.500/- a year for each building including appurtenant buildings in the same compound.	Nil.

(1)	(2)	(3)
	(ii) Upto a limit of Rs.100/- a year for each building in the case of small extensions to electrical installations in buildings occupied by other departments which are incharge of the Executive Engineers.	
Secretary to the Governor (in respect of Government Houses).	Upto Rs.500/- a year for each building including appurtenant buildings in the same compound.	Upto Rs.500/- a year for each residence, including outhouses.
Chief Engineer for Electricity	Upto Rs.2,000/-	Upto Rs.1,000/-
Chief Operation Engineers and Chief Construction Engineer	Upto Rs.1,000/- for each estimate.	Upto Rs.250/- each case.
Transport Commissioner.	Rs.1,000/-	Nil.
Director of Treasuries & Accounts	Rs.1,000/-	Nil.
	[Memo.No.6175-A/179/Accts./65-2, Dt.2-9-1965]	

Note :—The delegation of powers in regard to residential buildings is subject to the conditions :—

(i) that the quarters concerned are occupied on payment of rent

(ii) that the standard rent of the quarters concerned does not exceed 10 percent of the average emoluments of the class of Government servants for whom the quarters are intended; and

(iii) that the charges for the consumption of electric current are paid by the tenants. The above conditions do not apply to the powers of Military Secretary to the Governor in respect of buildings in the compounds of Government Houses.

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APPENDIX 15

[See Chapter IX, Article 209]

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

Sl.No.	***Description of expenditure***	***Special rules, restrictions, etc.***
(1)	(2)	(3)
1.	Burial or cremation of deceased destitute persons.	The incidence of charges for the burial or cremation of destitute persons is as follows :

(1)	(2)	(3)	
		Item	***Item on which the charges are debited***
		(a) Those dying within cantonment limits.	Cantonment fund
		(b) Those dying within Municipal limits.	Municipal fund concerned.

Note 1 :—When a District Magistrate or Judge disposes of the property of a destitute person dying in municipal limits he may pay the municipality concerned charges connected with the burial or cremation of that person. If the amount realized from the property is less than the burial or cremation charges, the whole amount may be paid to the municipality.

Note 2 :—In Hyderabad City and Commissioner of Police may meet the charges for the burial or cremation of any destitute person who dies within his jurisdiction otherwise than in a cantonment area, subject to a maximum limit of Rs. 50/- in each case and recover them subsequently from the Corporation of Hyderabad. [G.O.Ms.No. 256, Fin. & Plg., Dt, 18-9-1986]

		(c) Those dying in hospitals or dispensaries maintained by local boards.	Local fund concerned.
		(d) Those dying in local boards areas but outside hospitals or dispensaries maintained by local boards.	State funds.

Note : —When the corpse of a destitute person is found in a village, the village headman is responsible for arranging for the burial or cremation under the rules in the Village Officers Manual. The cost should be recovered by submitting a bill to the Magistrate concerned.

		District Magistrate, Commissioner of Police and Supdt. Railway Police, all Supdts. of Police may sanction expenditure on the burial or cremation of any destitute person who dies within his jurisdiction provided that he did not die in a Municipal or dispensary maintained by a Local Board or Panchayat and subject to a minimum limit of Rs. 50/- in each case. [Subs. as per G.O.Ms.No. 15, Fin.&Plg. (A&L) Dept., Dt. 7-1-1976 & G.O.Ms.No. 256, Fin. & Plg., Dt. 18-9-1986]	
		A Taluk Magistrate, Spl. Magistrate, Stationary Sub-Magistrate or Dy. Tahsildar may also sanction such expenditure upto a limit of Rs. 50/- in each case.	

(1)	(2)	(3)
		The bills, except in regard to charges incurred by the Commissioner of Police, should be supported by a certificate that the expenditure does not include any charges on account of persons who have died in a municipal or cantonment area or in a hospital or dispensary maintained by local board or panchayat.
2.	**Chemico-legal charges** *[See also item 9(F)]*	The construction and repair of mortuaries attached to institutions of local bodies should, as in the case of mortuaries attached to Govt. hospitals and dispensaries be carried out by the Public Works Dept. at the expense of the Govt. e. f. item I in Appendix II. The cost of all furniture and articles required for chemico-legal purposes in dispensaries maintained by local bodies will also be met by the Government.
3.	**Compensation payments :—**	
(A)	Destruction of animals suffering from Surra.	See the rules under the Glanders and Farcy Act. 1899 (India Act XIII of 1889), embodied in the A.P. Animal Husbandry Department Manual.
(B)	Workmen's Compensation Act, 1923 (India Act, VIII of 1923).	The following authorities may sanction the payment of claims to compensation under the Act in accordance with the provision thereof Board of Revenue. Chief Engineer (Irrigation), Hyderabad. Chief Engineer (Highways), Hyderabad. Chief Engineer (Buildings). Chief Engineer (General). Chief Engineer (Nagarjunasagar Canals) Vijayawada. Chief Engineer (Electricity Projects). Chief Engineer (Local Administration & Public Health). Inspector-General of Police (Fire Service), Hyderabad. Director of Printing. The Officers incharge of the Government Distilleries, Hyderabad and Kamareddy and Government Alcohol Factory, Bodhan.

(1)	(2)	(3)
		Special Chief Engineer (Irrigation) Public Works Department. [Memo.No. 1765/Accts./59-5, Dt. 10-11-1 959] Chief Operation Engineers & the Chief Construction Engineers in the Electricity Department. Director of Industries & Commerce. Transport Commissioner. Inspector-General of Prisons. Director, Government Press, Hyderabad.
(C)	Compensation for accidents in which Govt. vehicles are involved.	The Chief Engineers in the P,W.D. are empowered to sanction compensation upto a Limit of Rs. 1,000/- in each case to settle cases quickly out of Court. The Workmen's Compensation Act, 1923, should be used as a guide in calculating compensation for death or injury to persons whose status and earnings would normally bring them within the provision of that Act.
	(1) Powers of the Director of Social Welfare	
4.	**Ex-Criminal Tribe Reclamation.**	The Director of Social Welfare may sanction or incur expenditure as shown below upto the limits mentioned : [See also Items 10(B), 10(C) and 10(D) below.]
	Item of expenditure	***Maximum limit of expenditure***
A.	Agriculture in. Ex-Criminal Tribes Settlements—	
	(i) Maintenance of Govt. farms in Ex-Criminal Tribes Settlements	Rs. 1,500/- a year for each Settlement.
	(ii) Grants to each settler for any or all of the following purchases Cultivation expenses, Purchase of agricultural implements, Purchase of Cattle & Purchase of Seed.	Rs. 300/- to each settler.
	(iii) Maintenance of Government cattle.	Rs. 120/- a year for each animal in each Settlement.
	(iv) Upkeep of gardens—	

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(1)	(2)	(3)
	Stuartpuram Settlement	Rs. 400/- a year.
	Sitanagaram Settlement.	Rs. 100/- a year for each Settlement.
	B. Grants for Boarding—	
	(i) To pupils of Ex-Criminal Tribes Settlement Schools.	Rs. 8/- a month for each pupil.
	(ii) For supply of rations or midday meals to school children in the Ex Criminal Tribes Settlements at Siddhapuram and Sitanagaram.	Six naye paise a day for each pupil.
	(iiA)For the purchase of and repairs to vessels of the midday meals sections in each of the Ex-Criminal Tribes Settlements.	Rs. 50/- a year.
	(iii) For the pupils in the Sugali School at Panyam in the Kurnool district.	Nine naye Paise a day for each pupil.
C.	Grants for Clothing—	
	(1) Free supply of clothing to deserving pupils of Ex-Criminal Tribes—	
	(a) reading in schools and colleges or undergoing training in industrial courses outside the Settlements;	Rs. 10/- a year for each pupil.
	(b) reading in Settlement schools.	Rs. 5/- a year for each pupil.
	(ii) Clothing charges for the pupils in the Sugali School at Panyam in the Kurnool District.	Rs. 5/- a year for each pupil.
	(iii) Washing the clothing of the school children in each of the Settlement at Siddhapuram, Sitanagarm and Stuartpuram.	Rs. 2/- a year for each pupil.

(1)	(2)	(3)
D.	Huts Construction & Repairs—	
	Allowances for—	
	(i) the construction of huts for settlers newly admitted into a settlement;	Rs. 30/- for a family.
	(ii) the reconstruction of huts destroyed by fire, cyclone, or similar catastrophe;	Rs. 15/- a hut subject to a total maximum expenditure of Rs. 300/- a year for each Settlement.
	(iii) the construction of additional huts, when the accommodation in a Settlement is insufficient for the existing members;	Rs. 30/- a hut subject to a total maximum expenditure of Rs. 300/- a year for each Settlement.
	(iv) repairs to huts	Rs. 10/- a year for each hut.

Note —The allowance in each case should be restricted to actual necessaries within the maximum limit of expenditure.

	Item of expenditure	***Maximum limit of expenditure***
E.	Grants for training in midwifery, compounding, etc., in recognised institutions—	
	(1) To deserving children of any Settlement :	
	(a) for training in corn- pounding, sewing, embroidery, etc. (boys or girls):	Rs. 200/- in each case.
	(b) for training in wifery (girls only).	Rs. 300/- in each case.
	(ii) To deserving daughters of discharged settlers (including Christians) for training in midwifery.	Rs. 300/- in each case.
F.	***[Deleted]***	
G.	Maintenance allowances To settlers newly admitted into an Ex-Criminal Tribes Settlement including the Yenadis Settlement in the Chittoor District	

(1)	(2)	(3)
	Men	25 P. a day for each person.
	Women	16 P. a day for each person.
	Registered youths between the ages of 16 and 21	19 P. a day for each person

Note :- The allowance should be restricted to actual necessaries and should in no case b continued for longer than one year.

H.	Reclamation of jungle or lands in Ex-Criminal Tribes Settlements	
	Siddhapuram Settlement	Rs. 500/- a year.
	Sithanagaram Settlement	Rs. 150/- a year.
	Repairs to roads in Ex- Criminal Tribes Settlements.	Rs. 250/- a year in each Settlement.
	Scholarships, stipends and other educational concessions.	See Item 11(E).
K.	Dietary and other incidential charges on account of settlers. placed in lock-up in all the Settlements	Rs. 200/- a year.

(2) Powers of District Magistrates

The following District Magistrates may incur expenditure as shown beyond upto the limits mentioned :

(a)	District Magistrate. Guntur. Kurnool and Nellore	
	Maintenance of the following classes of inmates in the Ex- Criminal Tribes Settlements under their control, subject to the proviso that such inmates have no relative in the settlementable, and by the custom of the country bound to support them :	Rs. 4/- a month for each person who can do no work at all and Rs. 2/- for each person who can do some work.
	(i) idiots and lunatics,	
	(ii) cripples.	
	(iii) blind persons, and	
	(iv) all persons who from age or physical infirmity are	

(1)	(2)	(3)
	incapable of earning their living.	

Note : —When, on account of the temporary disablement of the bread winner, a family which would otherwise support itself is unable partly or wholly to do so, the District Magistrate should classify the members of the family and fix the period for which help is to be given.

(A) Conveyance and escort charges.

The Inspector-General of Prisons may incur expenditure on travelling allowance and other incidental expenses at the rates prescribed in Rule 503 of the Prison and Reformatory Manual, Volume II, for "C" class convicts, in sending female prisoners convicted of infanticide detained in the rescue homes maintained by the Salvation Army to their native places on their discharge from those rescue homes.

(B) Maintenance.

The Commnr. of Police in Hyd. city and District and Sub-divisional Magistrates in the mufassal may sanction expenditure on the maintenance of strangers and indigent persons, and on travelling allowances granted to destitute persons to enable them to reach their destinations. The daily batta for the maintenance of each destitute person should not exceed the following rates :

	Hyderabad City ***Rs. P.***	***Mufassal*** ***Rs. P.***
Europeans	2.00	1.50
Anglo-Indians and Indians	1.00	0.75

The bill should be supported by a memorandum showing the number of persons of each class, the period for which and the rate at which the allowance was granted and particulars as to the stations and distances travelled when expenditure on travelling is incurred.

6. European vagrants Charges on account of.

The State Government bear charges incurred on account of European vagrants for any period prior to the date on which the vagrant signs an agreement in each case under Sec. 17 of the European Vagrancy Act, 1874 (India Act IX of 1874) The charges will be incurred in the following circumstances.

(1)	(2)	(3)
		(i) When the vagrant immediately after declaration as such), is kept in the custody of the police till he is sent to the place of work or the workhouse (which involves no journey), and (ii) when the vagrant is sent to the Govt. work house or place of work. The Commisioner of Police in Hyderabad City and District Magistrates in the mufassal may incur expenditure on account of European vagrants subject to the following maximum limits per day : ***Rs.P.*** (1) Subsistence allowance for each vagrant in the City. 125 (2) Subsistence allowance for each vagrant in the mufassal. 1.00 (3) Dieting charges for each European vagrant sent by rail 3.2 A vagrant should be conveyed to the woi house or place of employment by the Ic est class of accommodation available mail or passenger train.
7.	**Examination Charges :-** Government Examination	
	(A) Remuneration to examiners.	(1) The payment of remuneration to examiners is governed by the rules and orders made by the Govt. regarding the examinations. No question of payment arises ordinarily in the case of a Govt. servant in connection with examinations forming part of his ordinary duties, e.g.. when a professor or a teacher examines the students of his own institution in order to test their progress or fitness for promotions etc. Similarly. No question of payment arises when a Govt. servant is required to examine his departmental staff to test their efficiency, etc. The question of payment arises ordinarily only when persons not in Govt. service have to be employed in special cases as examiners

(1)	(2)	(3)
		and in the case of Govt. servants, only when the payment of remuneration is permissible under the subsidiary rules under Fundamental Rule 47. (2) Where the payment of remuneration is recognized under the rules pertaining to any examination, it should be regulated by the detailed scales and conditions laid down by the Govt. in each case. (3) Bills for remuneration are payable only on the signature or countersignature of the officer authorized to sanction it or on the authority of the order sanctioning it duly communicated by the sanctioning authority Bills relating to examinations under the control of the Commur. for Govt. Examinations should be signed or countersigned by the Secretary to the Cominnr. for Govt. Examinations. Special attention should also be paid to the instructions in Article 117(b) regarding bill payable to individuals who are not Government servants. (4) The authority sanctioning the remuneration is responsible for seeing that the scales and conditions prescribed by the Govt. are observed in each case [See also subsidiary Rule 19(iv) under Treasury Rule 16].
(B)	Remuneration to Supdts., clerks & persons appointed to dictate passage for shorthand test (in connection with the examinations conducted by the Commissioner of Government Examinations.	The Dist. Educational Officer will be responsible for seeing the scales and conditions prescribed by the Govt. are observed in each case. The amount of remuneration and contingent expenditure may be drawn in the prescribed form of a bill of contingent charges connected with the examination which will be countersigned by the District Educational Officer.
(C)	Contingent expenditure at examination centres constituted by the Commnr. for Govt. Examinations, A.P. Hyderabad.	

Note :- The Rules under this item relates only to the examination conducted by the Commissioner for Government Examinations. The payment of remuneration in other eases is governed by the orders issued from time to time.

(1)	(2)	(3)
	Serial No. 7(B) in Appendix 15 is substituted and also (C) clause is added and Issued as C.S.No. 3/76 to Andhra Pradesh Financial Code, Vol. II in G.O.Ms.No. 88, dated 27-2-1976].	
8.	**Exhibitions :—**	
(A)	Agricultural Department	The Director of Agriculture may incur expenditure upto a limit of Rs. 2.000/- a year in connection with the participation of the Agricultural Department in exhibitions held in the State. The Director of Agriculture and Fisheries may sanction expenditure in connection with the Farmer's Day celebrations upto a maximum of Rs. 50/- per half year in each case. [Memo.No. 16411/Exp-C/56-3, Fin., Dt. 23-8-1956] The Dy. Director of Agriculture may sanction expenditure upto a max. of Rs. 500/- a year for the whole division in connection with Agricultural shows and exhibitions held in the division. The expenditure on prizes awarded to the winners in ploughing competitions held in connection with agricultural exhibition should not exceed Rs. 20/- for each exhibition, and the total expenditure should not exceed Rs. 100/- a year. The Gazetted Asst. to the Headquarters, Dy. Director of Agriculture may incur expenditure not exceeding Rs. 5/- a year for replacing the agricultural exhibits in each of the museums to which such exhibits have been or may be supplied.
(B)	Forest Department.	The Chief Conservator of Forests may incur expenditure not exceeding Rs. 1,000/- at a time in each case and upto Rs. 3,000/- in all per annum in connection with the participation by the Forest Dept. in exhibitions held in the State. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965]
(C)	Industries & Commerce Dept.	In connection with exhibitions held in the State, the Director of Industries & Commerce may incur expenditure up to a maximum of Rs. 3,000/- a year for industrial exhibits and upto a maximum of Rs. 500/- a year for fisheries exhibits. The Director of Industries and Commerce may incur an expenditure not exceeding Rs. 15/- a year for replacing fisheries exhibits in each of

(1)	(2)	(3)
		the museums to which such exhibits have been or may be supplied. The Regl. Assistant Directors of Fisheries may incur contingent of expenditure not exceeding Rs. 25/- at a time in connection with each exhibition within their jurisdiction.
(D)	Public Health Department.	The Sanitary Engineer to Government may incur expenditure upto a maximum of Rs. 25 0/- a yea in connection with the National Health and Baby Week Exhibition and the construction, overhauling and painting of model exhibits on water-supply, drainage & sanitation. The Director of Public Health may incur expenditure upto a maximum of Rs. 250/- a year in connection with the participation of the Rural Sanitation staff in the Health Week Exhibitions conducted in their respective districts, subject to the condition that the expenditure on account of any one unit should not exceed Rs. 50/-. He may also incur expenditure upto a maximum of Rs. 150/- a year on the Health Week Celebrations in the three Agency Health Inspectors' ranges of Elwinpeta, Chintapalli and Nugur. subject to the condition that the expenditure on account of each unit should not exceed Rs. 50/-. He may also incur expenditure up to a maximum of Rs. 250/- a year in connection with the opening of nutrition sections in health exhibitions, subject to the condition that the expenditure does not exceed Rs. 50/- on any one occasion.
(E)	Animal Husbandry.	The Director of Animal Husbandry may incur or sanction expenditure upto a limit of Rs. 5,000/- at a time in each case in connection with exhibition and Cattle Shows maximum limit Rs. 35,000/- per annum. [Memo.No. 3286/585/Accts./69-4, Dt. 28-1-1971]
(F)	Electricity Department.	The Chief Engineer for Electricity, the Chief Operation Engineers and Superintending Engineers of Operating System may incur expenditure on commercial propaganda and demonstration of any nature upto Rs. 3,000/- subject to

(1)	(2)	(3)
		budget provision, Rs. 250/- and Rs. 100/- respectively in each case.
(G)	Fisheries Department.	The Director of Fisheries may incur expenditure upto Rs. 500/- a year on Fisheries Exhibitions and Rs. 15/- a year in replacing fisheries exhibits in each of the museums. Dy. Director of Fisheries may incur an expenditure upto Rs. 100/- a year on Fisheries Exhibitions. [Govt.Memo.No. 56179/1799/Accts. 62-2, Dt. 19-9-1962]
(H)	Labour Department.	The Commissioner of Labour may sanction expenditure not exceeding Rs. 2,000/- per annum for participation in the Industrial and other exhibitions within the State. In case where the expenditure exceeds Rs. 2,000/- the Commissioner of Labour should approach the Government for sanction of extra amount of expenditure. [Memo.No.988/Accts/67-6, Dt.1-3-1968]

"State Editor may sanction expenditure not exceeding Rs. 10,000/- per annum for participation in the Book Exhibitions and Fares within the country subject to the availability of budget provision." [G.O.Ms.No. 256, Fin. & P1g. Dept., Dt. 18-9-1986].

9. Fees for services rendered :-

(A)	Examiner of Questioned Documents.	When an opinion is obtained from the Examiner of Questioned Documents, the prescribed fee for his services is payable to the Central Govt. When the Examiner or his assistant is required to give evidence in a Court, whether on behalf of the Govt. or on behalf of a private party, the travelling allowance of the officer and his staff is also payable to the Central Government. The Dy. Inspector-Genl. of Police is authorised to obtain the opinion of the Govt. Examiner of Questioned Documents without the sanction of the Govt. subject to the following conditions (1) Consultation should be restricted to really important cases; (2) each case should be personally examined by the Dy. Inspector-Genl., who should satisfy himself that expert opinion is absolutely necessary; and

(1)	(2)	(3)
		(3) the Dy. Inspector-Genl. should forward to the Govt. by the 15th January and the 15th July of each year a statement showing :— (a) the number of cases in which he requisitioned the services of the Government Examiner of Questioned Documents in the previous half-year; and (b) the reasons for requisitioning his services in each case. Other executive authorities should requisition the services of the Examiner or his assistant only in important cases and with the sanction of the Government in each case. There is, however, no restriction on references ordered by Courts. The Commissioner of Police may obtain the opinion of the Examiner of Questioned Documents without the sanction of the Govt. subject to the three conditions referred to above. ***Explanation*** :—Reference made by a Court *Suo moto* in civil cases to which the State is not a party will be deemed to be cases from private parties.
(B)	Interpreters.	See Rule 68 of the Criminal Rules of Practice, 1931.
(C)	Medical Inspection of students.	(1) Medical inspection is confined to the College Department of Govt. Arts Colleges, for men and women. (2) Fees not exceeding seventy-five Paise for every first inspection of a student and thirty- seven Paise for each subsequent inspection should be paid to the medical officers who carry out the inspections. A fee of Re. 1/- for each medical inspection should be collected from each student in the Junior Intermediate or the Junior B.A. Class who may be required to undergo medical inspection. (3) The expenditure should be incurred only with the previous sanction of the Director of Public Instruction.

(1)	(2)	(3)
		The bill for the fees payable to medical officers (drawn on A.P.T.C. Form 40) should contain the names of the officers to whom the amounts are to be disbursed and should also be supported by a certificate that no previous claim has been made on the same account and that the fees recoverable from students have been recovered and credited to the Government.
(D)	Medical treatment of emergent cases in sub-jails.	The Jail authorities may pay a consolidated remuneration of Rs. 5/- a day to honorary and private medical practitioners for treatment, the grant of medical certificates, if any, and the travelling expenses for journeys to and from sub-jails for the treatment of serious cases in sub-jails in emergencies during the absence of paid medical officers-in-charge of the institutions. If the services of honorary medical officers who are appointed to paid posts in Govt. medical institutions and are in receipt of honoraria are utilised for the purpose, they should be allowed only the actual expenses incurred for the journeys to and from the jails.
(E)	Pleaders, etc.	(i) The fees payable to Govt. Law Officers in Hyderabad City are regulated by the standing orders issued by the Government. (ii) The fees payable to mufassal Govt. Pleaders and Public Prosecutors and to Private pleaders and pakils engaged on behalf of the Govt. are also regulated by the scales laid down by the Govt. and embodied in the Criminal Rules of Practice and B.S.O. No. 97.

Note 1 :- For purposes of audit, a certificate to the effect that the fees paid are not in excess of the fees which the officer drawing or counter-signing the bill is authorized to pay should be attached to the bill for fees.

Note 2 :—When a District Magistrate engages a private pleader to conduct a prosecution, the bill for fees should be supported by a certificate in the following form :

"I certify that it was most inconvenient in the public interests for the Public Prosecutor or the Prosecutor or the Prosecuting Police Inspector to attend at the hearing and that the case could not regard to the public interests be postponed".

		(iii) Legal Assistant to Govt. servants (other than Police Officers) for defence of cases instituted against them :-

(1)	(2)	(3)
		(a) The sanction of the Govt. or any other competent authority to which the power has been delegated should be obtained to defend at the public expenses, a civil suit instituted against a Govt. servant in respect of any act done in his official capacity.

Note :—The following authorities have been empowered to accord sanction for the defence of Government servants under their control on civil cases when the fee of the lawyer who may be engaged for the defence in each case is not likely to exceed the limit noted against them. They may also sanction fees, not exceeding the regulation fee and subject to the limits noted against them, to private counsel engaged for the defence in such cases.

	Rs.
Board of Revenue	500
Transport Commissioner	500
Chief Engineers Chief Conservator of Forests Director of Agriculture Director of Industries & Commerce	30
Registrar of Co-operative Societies State Port Officer Director of Animal Husbandry. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974]	
Commissioner of Labour	200

[See also Item I (b) in Part B of Appendix 23]

[Memo.No. 1 95211328/Accts./70-5, Dt. 9-2-1971]

(b) When a criminal charge not falling under Section 197 of the Code of Criminal Procedure is brought against a Govt. servant, the District Magistrate in the mufassal or the head of the department in Hyd. City may, if the fee of the lawyer who may be engaged for the defence is not likely to exceed Rs. 25/- a day or Rs. 150/- for the whole case, decide whether the defence shall be undertaken at the expense of the Govt. or not. If the fee is not lieky to exceed the above limits but the District Magistrate and the head of the office disagree regarding the defence of the Govt. ser-

(1)	(2)	(3)
		vant the District Magistrate or the head of the department, as the case may be, shall instruct the appropriate legal adviser of the Govt. to appear for the accused Govt. servant in the initial proceedings and request the Court to postpone the further hearing of the case pending a decision by the Govt. as to whether he should be defended at the expense of the Govt. or not.

Note : —All District Magistrates in the mufassal, the Transport Commissioner at Guntur and all heads of departments in Hyderabad City have been empowered to sanction fees to private counsel engaged for the defence of Government servants in criminal cases at rates not exceeding the rates payable to Public Prosecutors in the mufassal and subject to a maximum of Rs. 150/- for each case. [See also in Item I (c) in Part B, Appendix 23.]

(c) The Dist. Magistrate or the head of the Dept. who has power to sanction the defence of a Govt. servant may also sanction the payment of incidental expenses upto a limit of Rs. 50/-. The sanction of the Govt. should be obtained if the incidental expenses exceed Rs. 50/-.

Note 1 : —When an order sanctioning the defence of a Government servant in any civil or criminal proceeding has been passed under the rules, the Government may, after the conclusion of the proceeding, for sufficient cause, cancel or revise such order.

Note 2 :—If, in a civil or criminal proceeding instituted against a Government servant the Court decides in his favour but an appeal is filed or other proceeding taken to secure a reversal or modification of the decision, the question whether such appeal or proceeding should be resisted at the cost of the Government should be decided in accordance with the rules issued by the Government.

Note 3 :—If the Government servant wins the cases and costs, damages or compensation (whether as personal solutium or not) or is awarded to him, the expenditure incurred by the Government up to the limit of such costs, damages or compensation should be refunded by him.

(d) For purposes of audit, the certificate prescribed in Note I under Rule (ii) above should be attached to the bill for fees, if any.

(iv) The special rules regarding the defence of Police Officers on civil or criminal proceedings are contained in Police Standing Orders, No. 79 and 80.

(v) *Proceeding against legal practitioners:-*
The High Court is authorised to incur an

(1)	(2)	(3)
		expenditure not exceeding Rs. 1,500/- a year towards fees to Advocates engaged to conduct enquiries under the Indian Bar Councils Act, 1926 (Indian Act XXXVIII of 1926) into the conduct of legal practitioners in cases which are taken up by the High Court without a complaint, or in which the complainant fails to appear before the tribunal or in which the District Judge thinks it desirable to proceed with the enquiry.
(F)	Post-mortem examination.	(1) The payment of fees, if any, to Govt. servants for examining corpses or wounded persons is regulated by the subsidiary rules and orders under Fundamental Rule 47— See also the Civil Medical Code and the Animal Husbandry Department Manual. (2) District Magistrates are empowered to sanction a fee not exceeding Rs. 10/- in each case for postmortem or other examination conducted by veterinary assistants attached to private Veterinary Institutions where such assistants are not Govt. servants borne on the cadre of the Animal Husbandry Dept. When however, the veterinary assistant attached to a private institution is a Govt. servant borne on the cadre of the Animal Husbandry Dept. for whom no fee is admissible under the rules, the Dist. Magistrate may sanction the payment from State revenues of any expenditure actually incurred by the private institution out of its funds in connection with such an examination subject to a maximum of Rs. 5/- in each case. (3) District Supdts. of Police may sanction the payment of fees to Honorary Medical Officers appointed to Govt. Hospitals and medical practitioners appointed by local bodies to hold charge of their certificates issued by them at the instance of the Police, subject to a maximum of Rs. 4/- for each certificate and also subject to the following conditions [Govt.Memo.No. 60742/1936/Acets.163-11, Dt.19-11-1964]

(1)	(2)	(3)
		(a) [Omitted]. (b) that the Director of Medical Services should be consulted if it is proposed to make considerable reduction in the fee for any medical certificate on account of the obscure use of medical terms or any other defects suspected by a Court or the Police in the certificate as to which only a medical authority can give an authoritative judgment. [Govt. Memo.No. 6742/1926/Accts./63-l1, Dt. 19-11-1964]
	[See also Appendix 3 to the Andhra Pradesh Account Code, Vol. I]	
(G)	Certificate of wound and drunkenness.	Distnct Supdt. of Police may sanction the payment to the Private Registered Medical Practitioners including Rural Medical Practitioners and Honorary Medical Officer-in-charge of Medical Institutions of fees for granting certificates for wound and drunkenness at the rate of Rs. 10/- and Rs. 4/- respectively for each certificate is sued by them on requisition sent by the Police. [Memo.No. 49836/1646/Accts./63-1, Dt. 29-7-1963] Requisitions for medical certificates should not be sent to Rural Medical Practitioners except in very special cases. [Memo.No. 60742/l936/Accts./63-11, Dt. 19-11-1964]
(H)	Security Printing Press(Nasik Road).	When the officials of the Security Printing Press, Nasik Road, are summoned to attend courts of law as expert witnesses in note forgery cases and cases regarding the fraudulent use of stamps, their pay for the period of absence from their headquarters and the travelling allowance due to them should be debited to State funds. The fees on this account deposited in the courts should be credited to the Govt. as miscellaneous receipts of the courts concerned.
10.	**Social Welfare Department Ameliorate measures :—** [See also Item 4].	
(A)	Grants to Co-op. Societies towards the cost of clerical assistance.	The Registrar of Co-operative Societies may sanction grants to selected Co-operative Societies formed among the communities eligible for

(1)	(2)	(3)
		help by the Social Welfare Dept. and for societies composed of members of backward communities towards the cost of part-time and full- time clerks employed to write up their accounts, subject to the following conditions :— (i) the maximum grant to each society should not exceed Rs. 30/- per mensem; (ii) the grants should not be continued to one and the same society for a period of more than 3 years; (iii) the grant should be made only to really good societies which are likely to be pulled up and put on a firm basis by the provision of clerical assistance and which will utilise such clerical assistance; for the improvement of their economic position either by providing subsidiary occupations for their members or by the extension of other non- credit activities and the grants should be stopped for societies which fail to respond satisfactorily within a reasonable time; (iv) each society receiving help should be required to meet a portion of the cost of the clerical assistance with reference to its financial position and the grant to it would be limited to such portion of the cost as cannot be met by it from its own funds. The Registrar will have discretion to divert to societies for Harijans and other eligible communities any unspent balance from the grant sanctioned for societies consisting of members of the backward communities. He will also have discretion to make changes in the societies selected for payment of these grants and also to vary the amount of grants, as circumstances may require.
(B)	Grants for fees, books, clothing, etc.	The Director of Social Welfare may sanction grants upto a maximum of Rs. 200/- a year in each case and subject to a total limit of Rs.5,000/- a year, to deserving students belonging to communities eligible for help by the Social Welfare Dept. studying in public educational ins-

(1)	(2)	(3)
		titutions as defined in Rules I and 2 of the A.P. Educational Rules, to enable them to meet the expenses connected with their fees, books, slates and other equipment required for their study and, in the case of the poor students among them, also clothing, etc. Collectors of districts in which a Social Welfare staff is working may also exercise the above powers within the limit of the funds allotted to them.
(C)	Miscellaneous expenditure.	(1) The Director of Social Welfare may incur non-recurring expenditure upto a limit of Rs. 5,000/- in each case on miscellaneous measures connected with the welfare of the communities eligible for help by the Social Welfare Dept. such as the Construction of pathways, wells and latrines, raising the levels of house-sites and propaganda work for the improvement of the condition of the above communities. The Collectors of districts in which Social Welfare staff is working may also incur similar expenditure upto a limit of Rs.2,500/- in each case.

Note :—The above powers shall be restricted to grants for specified objects. Grant for general purposes without specifying the objects will be sanctioned only by the Government.

(2) Collectors of districts in which no Social Welfare staff is working may sanction nonrecurring expenditure on well works upto a limit of Rs. 2,500/- in each case.

(3) The Director of Social Welfare may issue administrative sanction and incur expenditure towards minor works in respect of constructions and repairs to school buildings subject to availability of funds.

(4) The Collectors of Districts in which a Social Welfare staff is working may also incur expenditure upto Rs. 5,000/- for construction and upto Rs. 2,000/- for repairs of School Building.
[Memo.No. 73777/43/Accts./67-5, Dt. 20-2-68].

(1)	(2)	(3)
(D)	Scholarship etc.	The Director of Social Welfare may sanction the following kinds of assistance:—
1.	Scheduled castes, Scheduled tribes and other eligible communities and backward classes eligible for help by the Social Welfare Dept.	(a) Scholarship for ordinary education: (i) The rates of scholarships will be as shown below :

Note :—Non-residential scholarships intended to cover expenditure on schools or college fees, special fee and Books etc., yearly value of scholarship if the pupil pays.

	No. fees	***Half fees***
Elementary Schools :		
Standard IV	6.00	8.00
Standard V	6.00	9.00
Standard VI	9.00	13.50
Standard VII	12.00	17.25
Standard VIII	12.00	18.00
Secondary Schools:		
Class IV and V	6.00	11.00
Forms I and II	18.69	29.69
Form III	18.69	29.69
Forms IV to VI	32.00	53.00
Colleges :		
Intermediate -		
Junior	46.69	92.69
Senior	34.69	80.69
B.A., B.Sc., and (Hon's) Classes:		
Junior	58.87	115.37
Senior	43.44	104.44

(ii) The rates of residential scholarships for form IV and above will be fixed after taking into account the lull Lodging and Boarding charges in the respective hostel and the amounts intended for fees, if any, special fees, purchase of books, etc. The rates of residential scholarship forms I to III will be Rs. 150/- p.a.

Note (1) :—Pupils belonging to backward classes are granted scholarships in elementary and secondary schools.

(1)	(2)	(3)

Note (2) :—Non-residential scholarships to pupils belonging to eligible communities studying in Classes IV and above in elementary and secondary schools are granted by the Collector.

Note (3) :—The Director of Social Welfare may grant one Residential scholarship every year to a student of the scheduled caste and one to a student of the backward classes studying for he M.A. Course at the following case.

Boarding and lodging charges at the rate of Rs. 50/- per month for 9 months plus Rs. 200/- for books and Rs. 60/- for tuition fee. [Memo.No. 49209/Exp-c/55-l , Fin. Dt. 27-9-55]

(iii) Scholarships for Postgraduate studies in M.A. or M.Sc. courses.

Three non-residential or residential scholarships will be awarded to deserving students for postgraduate studies in M.A. or M.Sc. Course. The rates of scholarship will be based on actual requirement for education including tuition fees, cost of books etc., in each case and in no case will exceed Rs. 200/- per annum in the case of non-residential scholarships. In the case of residential scholarships an extra amount for actual boarding and lodging charges will be sanctioned.

(a) Scholarships for B.Com. (Hons.) course.

Non-residential scholarships of the value shown below will be awarded to students of the eligible communities studying for the B.Com. (Hons.) course.

(a) First year Rs. 23.50 for books and special fee.

(b) Second year Rs. 23,50 for special fees only.

(c) Third year Rs. 23.50 for special fees only.

Note :—The non-residential scholarships will be converted into residential scholarships in deserving cases.

(b) Non-residential scholarships of the value shown below will be awarded to students of the eligible communities taking the Postgraduate and Honours Courses.

Name of the courses	*Duration of courses*	*No. Fee Rate*	*Half Fee Rate*
(1)	(2)	(3)	(4)
1. B.A. (Hons)	3 years	142.12	232.12
2. B.Sc.(Hons.)	3 years	187.12	277.12
3. B. Pharm.	3	193.12	283.12
4. M.Com.	2	143.12	283.12
5. M.A.(Hons.)	2	210.00	210.00
6. Ph.D.	3	210.00	210.00

(c) Scholarships for commercial and professional education :—

(i) Non-residential scholarships to cover fees on account of tuition, special fees, etc.,

Number of Scholarships	*Nature of Scholarships*	*Period of course*	*Annual value of Scholarships*
(1)	(2)	(3)	(4)
10.	Commercial Scholarship for pupils learning book-keeping, theory and Practice of Commerce, Banking, Commercial Geography, Shorthand and typewriting.	9 months a year.	Rs. 36/- a year.
11.	Compounders training course in recognised training centres.	12 months.	Rs. 35/- each where the pupil has to pay half fees, Rs. 20/- each where a pupil has to pay no fees.

(1)	(2)	(3)
Pre-professional Medical Course	One Year	Tuition fee Rs. 180/- and Special Fee Rs. 22/-. (i) Rs. 112/- (Rs. 90 half fee plus Rs. 22/- Special Fee) for Backward Classes. [Memo.No. 33604/964/Accts.65-6, Dt. 26-3-1968]. (ii) Rs. 22/- Special Fee for Scheduled Castes, Tribes & Harijan Converted as they are exempted from Tuition fee

(1)	(2)	(3)	(4)
No limit	M.B.B.S. Medical College.	I Year	Special fee of Rs.14/- for essential books Rs.250/-
		II Year	Special fee of Rs.14/- for (cost of essential books is already in the I year).
		III Year	Special fees of Rs.14/- for essential books Rs.300/-
		IV Year	Special fees of Rs.14/- for essential books Rs.300/-. This amount is not included in the III year.
		V Year	Special fees of Rs.14/- (cost of essential books already included in the IV year).

Note :—The residential scholarships sanctioned to the student studying in the III and 1V and final year M.B.B.S., course will be tenable for the actual period of their stay in the hostels for attending to their studies in their respective colleges and examinations instead of 0 months in a year.

No Limit	Sanitary Inspector	I Year	Rs.60/- each for books & Rs.8/- for special fees.
Pre-Professional Engineering Course (B.E. Course)		One Year	Tuition fee Rs.180/- & Special Fee Rs.20-75P. (i) P.s. 110-75 P (P.s. 90/- Tuition Fee plus Spl. Fee Rs. 20-75 P. for Backward Classes). (ii) Rs. 20-75 P. Spl. Fee for Scheduled Tribes, Castes & Harijan Converts as they are exempted from tuition fee. [Memo.No. 33604-B/Accts./65-6, Dt. 26-3-1968]
No Limit.	B.E.Course (Engg.)	4 Years	Rs.123.00 each for books and for special fees.
3	Vidwan Course.	4 Years	Rs.25/- each per year at no rate.
4	Pandits Training Course	1 Year	Rs.10/- each.
No Limit.	L.I.M. (School of Indian Medicine)	4 Years	Rs.100/- for books and Rs.8/- per annum for special fees.

(1)	(2)	(3)	(4)
No Limit.	G.C.I.M. Course (College of Indian Medicine)	5 Years.	No Fees rate 1 year Rs.208. (No fees rate Rs.200/- for books and Rs.8/- for Special Fees II to V year Rs.108/-). No fee rate each year (Rs.100/- for books and Rs.8/- for special fees) Half fee rate.
		I Year	Rs.283/- half fee rate (Rs.200/- for books Rs.8/- for Special fee and Rs.75/- for half fee)
		II to V Year	Rs.183/- half fee rate (Rs.100/- for books, Rs.8/- for Special fee and Rs.75/- for half fee)
Note :- The non-residential scholarships will be converted into residential scholarships in deserving cases.			
No Limit.	Apprentice Physicians Course in the School of Indian Medicine.	9 months for men students & 11 months for women students.	Rs.8/- for special fees for the entire course.
Pre-professional Veterinary Course, B.V.Sc.,		One Year.	Tuition Fee Rs.186/- and special Fee Rs.76/- (ii) Rs.169/- (Rs.93/- Tuition fee and Rs.76/- Special Fee) for Backward Classes. [Memo.No.33604-B/964/Accts./165-6, dt.26-3-1968] (iii) Rs.76/- special fee for Scheduled Castes, Tribes & Harijan converts as they are exempted from Tuition fee.
No Limit.	B.V.Sc. Course (Veterinary)	4 Years	Rs.163.75 each (Rs.150/- for books and Rs.13.75 for spl.fee).
3	B.T. or B.Ed., Course	1 Year	Actual requirement subject to a maximum of Rs.190/- towards cost of books & special fees etc. In the case of residential scholarships the actual boarding & lodging charges will be sanctioned in addition to non-residential scholarships.

(1)	(2)	(3)	(4)
16	Law Course	3 Years	First year F.I. Rs.71/-. No fee rate Second B.L. Course Rs.93/-. No fee rate. Third Year Apprentice course Rs.52/-. No fee rate.
13.	For Harijans and 3 for Scheduled Tribes including Yerukulas, Yenadis other Backward Classes, etc.		
5	Law Preliminary	1 Year	Rs.59/- each per annum for eligible communities Rs.149/- each per annum for Backward Classes. [Memo.No.45873/Accts./60-1, Dt.14-5-1960]

Note : —The value of scholarships will be increased by an amount equal to the actual tuition fees, if any that the student concerned has to pay.

2	Diploma in Medical Radiology & certified Radiological Assistant Course.	1 Year	D.M.R.C.R.A. course, At no fee rate Rs.50/- Rs.150/- at Half rate.
4.	Co-op training and education in the Co-op. Institute for each of the Co-op. Institutes at Rajahmundry and Anantapur.	9 months.	(a) Tuition fees for the whole course at Rs.50/- each. (b) Boarding and lodging charges for 9 months at Rs.30/- p.m. (each).

Note —The utilised scholarships of one institute will be utilised in another institute.

2	M.S.Course	2 Years	Rs, 80/- each at half fee rate for the whole course. The non-residential scholarship will be converted into residential scholarships.
4.	Diploma course in Politics and Public Administration.	2 Years	Rs. 160/- for the 1st year only for the purchase of books. The nonresidential Scholarships will be converted into residential Scholarships.
2.	Training in Fruit canning and preservation at the Fruit Research Station, Codur.	3 months	Rs. 25/- p.m. will be awarded to Harijan candidates selected for training towards the expenses of their boarding & lodging and for the purchase of notes, books, etc.

(1)	(2)	(3)	(4)
			Special fees and cost of books for the first year Rs. 120.50, Special fees and cost of books for the 2nd year Rs. 20.50, Special fees and cost of books for the 3rd year Rs. 20.50, at no fee and cost of books for the I year P.s. 237.50. Half- fees, Special fees and cost of books for the II year Rs. 137.50. Half fees, special fees and cost of books for the III year P.s. 137.50.
6.	Training in Sericulture.		Residential scholarship of Rs. 150 each to pupils belonging to eligible communities. (ii) Residential scholarships to cover hostel charges, tuition fees, cost of clothing and other equipments, etc.
No limit.	Physical education scholarships for pupils seeking the diploma or special certificate course in the Y.M.C.A. College of Physical Education, Saidapet, Madras.	10 months in a year.	(i) Diploma course of Rs.650/-. (ii) Special certificate (Higher Grade) P.s. 63 0/-. (iii) Government certificate (Lower Grade) Rs. 600/-. (2) The selection of pupils for apprenticeship in the mufassal workshops mentioned above will be restricted to residents of the districts in which the workshops are situated. ***Rate*** :—The annual value of the scholarships in their cases are as follows Rs. 60/- a year if living at home and getting no pay from the employer, if living away from home & getting pay from their employer. Rs. 90/- a year if living away from home and getting no pay from their employer.

(1)	(2)	(3)	(4)
			Rs. 30/- a year if living at home & getting pay from their employer. (iv) Thirty-five non-residential scholarships to cover cost of books, special fees, etc., to pupils studying in the institutions recognised by the Director of Industries & Commerce, Andhra Pradesh. The maximum value of the scholarships will be as follows :— Year of Course. ***Rs.*** I Year — 18 II Year — 24 III Year — 36 IV Year — 60 V Year — 90

Note :- The scholarships will be granted after taking into consideration, the tax concessions under Rule 92 of the Andhra Pradesh Education Rules.

			In addition, a non-recurring bonus calculated at Rs. 6/- for each year of the course during which the pupil was a scholarship holder and subject to a max. of Rs. 30/- will be paid to him on his satisfactorily completing the course. Claims for bonus should be made within a period of 12 months after completion of the course. The scholarships will be awarded to pupils selected for training as apprentices in the Public Works Dept. Workshops one each at Vijayawada and Dowleshwaram.
	Midwifery scholarships	18 months	Initial lumpsum allowance for books & uniforms, Rs.75/- monthly rate of stipend Rs. 18/- of monthly rate of D.A. Rs. 18/- Dhoby allowance Rs. 1.75 p.m.

(1)	(2)	(3)	(4)
	Pre-professional Course, B.Sc., Agriculture	1 Year	Tuition fee Rs.14/- and Special fee Rs.28.75 (i) Rs.100.75 (Rs.72/- tuition fee plus Rs.28.75 special fee) for Backward Classes. [Memo.No.33604-B/964/Accts./65-6, Dt.26-3-1968] (ii) Rs.28.75 towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fee.
	B.Sc. Agriculture	3 Years	Maximum of Rs.50/- per month towards boarding and lodging charges, etc.
	(a) Diploma in Domestic Science. (b) Teachers Training Diploma in Domestic Science.	2 Years 1 Year	1. Tuition Fees Rs.72 per annum. 2. Fees charges for practicals Rs.60/- per annum-Rs.5/- per month. [Memo.No.45121/Accts./61-1, Dt.17-7-1961] 3. Cost of books Rs.184/- for the entire course Rs.36/- for backward classes, scheduled castes, scheduled tribes are exempted from payment of tuition fees.
	(c) Diploma in Co-operation.	1 Year including 2 or 3 months practical training.	Tuition fee Rs.100/- and Special fee Rs.45/- for the whole year. (i) Rs.95/- (Rs.50/- towards Spl.fee) for Backward Classes. (ii) Rs.45/- towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fees.
No limit	Course in Printing, Sculpture & Commercial Art & Crafts, Vizianagaram.	3 Years	Boarding and lodging charges at Rs.40/- p.m. & Rs.30/- per year towards tuition fees. [Memo.No.72150/Accts./59-5, Fin, Dt.21-5-1960]

(1)	(2)	(3)	(4)
	Mining Engineering	3 Years	Tuition fee Rs. 75/- per annum in the institution and 1 year post Diploma training in recognised mines. Minimum qualification required : S.S.L.C. passed with Composite Mathematics. Actual period of stay in the institution in a year 10 months. [Memo.No. 45422/Accts./61-l, Dt. 17-7-1961]
	(d) Master of Business administration,	2 Years	Tuition fee Rs. 180/- and special fee Rs. 45/- per year. (Rs. 60/- tuition fee per term for 3 terms. (i) Rs. 135/- (Rs. 90/- towards half tuition fee plus Rs. 45/- for special fee of Backward Classes). (ii) P.s. 45/- towards Special fee or scheduled castes, tribes and Harijan converts as they are exempted from tuition fee.
	(e) Pre-professional Course in Bachelor of Pharmacy, Bachelor of Technology, Agril. Medical, Engineering, Veterinary,	4 Years.	Tuition fee P.s. 150/- for the first year and Rs. 180/- for the subsequent 3 years and Special Fee Rs. 90/-. (i) P.s. 165/- (Rs. 75/- half tuition fee plus Rs. 90/- Spl. fee) for first year & Ps. 180/- (Rs. 90 half tuition fee plus (Rs. Spl. fee) for Backward classes. (ii) Rs. 90/- towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fee.
	Pre-professional Veterinary Course B.V.Sc.	1 Year	Tuition fee P.s. 186/- and special fee Rs. 76/-. (i) Ps. 169/- (Ps. 93/- tuition fee and Rs. 76 special fee for backward classes). (ii) P.s. 76/- special fee for scheduled castes, tribes & harijan

(1)	(2)	(3)	(4)
			converts as they are exempted from tuition fee. [Memo.No. 33604-B/964/Accts./ 65-5, Dt. 26-3-1968]
	(f) M.D. Course.	2 Years Course.	Tuition fee Rs. 1201- for each year Spl. fees payable to the hospital. Rs. 1. As a senior house physician per year 240 2. University Lecture fee 100 3. University Registration fee 50 *Total* 390 No half fee concession for backward classes.
	(g) Bachelor of Technology (Chemical Engineering).	5 Year after pre-University	Tuition fees and special fees. (a) Rs. 180/- toward tuition fee for all those who are studying 4 yrs, after Intermediate or Pre-professional Course Exmn. (b) Rs. 150/- in 1st year & Rs. 180/- in each subsequent 4 yrs. in respect of P.U.C. passed candidates. (c) Special fee Rs. 90/- per each year. (i) Rs. 180/- (Rs. 90/- half tuition fee plus Rs. 90/- special fee) for backward classes. (ii) Rs. 165/- (Rs. 75/- Half tuition fee plus Rs. 90/- Special fee) for 1st year. (iii) Rs. 90/- towards special fees for scheduled castes,

(1)	(2)	(3)	(4)
			tribes and harijan converts as they are exempted from tuition fee.
	(h) M.Sc. Technology and M.(Tech.) Course.	3 yrs. for B.Sc. Pass Graduates and 2 yrs. for Honours Graduates.	Tuition fee Rs. 180/- and special fee Rs. 124-12P per year. (i) Rs. 214.12 P. (Rs. 90/- Tuition fee plus Rs. 124.12 Spl.fee) for backward classes. (ii) Rs. 124-12 P. towards Spl. Fee for scheduled castes, tribes and harijan converts as they are exempted from tuition fee. (iii) Cost of Books in addition to the amounts specified in (i) and (ii) above :— Applied Physics — Rs. General Subject — 141 Special Subjects 277 Total 418 Geo-Physics Rs. 274/- in 1st year Rs. 397 in 2nd year for 2nd and 3rd years. (c) Scholarships for the Industrial education. (i) Residential scholarships to cover boarding and other charges for apprentice fitters in the Engineering Dept. of the Deccan Sugar & Abkari Co., Ltd., Samalkot. Five years course (2) scholarships every year Rate Rs. 60 for each of the first 2 yrs. and Rs. 84/- for each of the remaining 3 yrs. The selection

(1)	(2)	(3)	(4)
			of candidates for these Scholarships will ordinarily be restricted to applicants of East Godavari district. (ii) Thirty five Residential Scholarships will be awarded to pupils undergoing training in the Industrial Institutions recognised by the Director of Industries & Commerce, A.P. One of the 5 years rate the actual cost of boarding and lodging charges will be paid besides the non-residential scholarships for which they are eligible. These scholarships will be available only for persons belonging to places more than 5 miles from the institutions concerned. (iii) Scholarships for undergoing apprenticeship ranging from 2 to 5 yrs. in motor car mechanism in the Andhra Engineering Company & the St. Aloysiums Works, Visakhapatnam. (1) These firms levy no tuition fees. Some of them give the apprentices small pay during their apprenticeship. The periods of apprenticeship are 3 years in the Andhra Engineering Company and the St. Aloysiums Works, Visakhapatnam. The candidates selected for the apprenticeship in the Public Works Dept. Workshops at Vijayawada & Dowleshwaram will be given a scholarship of the annual value of Rs. 42/- which together with a daily wage of twenty five naya paise they will get from the workshops, is intended to cover boarding and other charges.

Note (1) : —All non-residential scholarships including those for collegiate education, commercial education, professional education and industrial education should be paid in instalments the first instalment representing three-fourths of the scholarship amounts in July and the second representing the remaining one-fourth in January of each school year. In special circumstances the scholarships may be paul in one instalment.

(1)	(2)	(3)
		Note (2) :—All residential scholarships whether for ordinary education, industrial education or professional education and the scholarships for motor mechanism courses should be paid in three equal instalments in July, October and January. In special circumstances the scholarships may be paid in one or two instalments. ***Note (3)*** —The non-residential scholarships for professional courses, and for ordinary education, may be converted into residential scholarships fixed at such rates as local' conditions necessitate. ***Note (4)*** —The number of scholarships (of all kinds) may be varied within the amount placed at the disposal of the Director of Social Welfare. ***Note (5)*** :—The rates of scholarships (of all kinds) may be varied subject to the rates approved by the Govt. for each kind of scholarships being taken as the maximum and subject to the conditions that the budget allotment is not exceeded. ***Note (6)*** :—The scholarships should be given only to pupils who do not get any similar scholarships from any other Govt. Dept. or from any other source. ***Note (7)*** : —The Director of Social Welfare has power to grant Scholarships to students belonging to Backward Class studying in College classes and for professional courses on the same conditions as in the case of Scheduled Castes, Scheduled Tribes and other eligible communities. ***Note (8)*** :—Half tuition fees are allowed in the case of backward classes students whenever necessary. [Memo.No. 60050-Exp.-B154-4, Fin., Dt. 6-4-1965]. ***Note (9)*** :—The Director of Agriculture may award seven Scholarships of Rs. 30/- each per to the students belonging to the Scheduled Castes, Scheduled Tribes and Backward Classes (Tenable for 3 yrs. studying in the Agricultural College, Bapatla, within the prior consultation of the Director of Social Welfare Department [Memo.No. 77454/A/Accts./59-23, Dt. 28-l0-1961] If requisite number of candidates of those communities are not available, the scholarships may be awarded to the other communities belonging to Agriculture families converting them into merit scholarship. [Memo.No. 30206/Accts./62- I, Dt. 14-5-1962]
(E) (a) Grant-in-aid to Zilla Parishads.		(a) Director, Social Welfare is authorised to release grant-in-aid to Zilla Parishads to the extent of provision made for the purpose in the Budget under M.H. 47. Miscellaneous Department K. Welfare of Scheduled Tribes, Castes and other Backward Classes. [Memo.No.33624/1022/Accts./ 62- 10, Dt. 14-6-1972] (b) The Director of Tribal Welfare is authorised to release Grant-in-aid to Zilla Parishads in respect of schemes relating 'Sinking of Well' & 'Construction of School Bldgs. for the Welfare of Scheduled Tribes and Denotified Tribes to the extent of provision made for the purpose in the Budget under Major Head 39. Miscellaneous. [Memo.No. I 2338-A/283/68-9-, Dt. 7-12-1968]

(1)	(2)	(3)
	(a) Grants-in-aid to Panchayat Samithis.	Director of Social Welfare is authorised to release grants-in-aid to Panchayat Samithis for the maintenance of Social Welfare Schools and for serving Midday meals to the extent of provisions made for the purpose in the Budget under the Major Head "39—Miscellaneous Social Welfare Developmental Organisation B—Welfare of Scheduled Tribes, Castes and other Backward Classes." [Memo.No. 28891/781/Accts./65-5, Dt. 2-11-1965]
	(b) Grants-in-aid to Panchayat Samithis.	The Dist. Veterinary Officers are authorised to release grants-in-aid to the concerned Panchayat Samithis in four quarterly instalments to cover the actual expenditure for the maintenance of the institutions transferred to them from Animal Husbandry Dept. subject to availability of Funds. The amount of grant should not exceed the ceiling fixed by the Govt. for each institution. [Memo.No. 35647/Accts./8-12, Dt. 8-8-1969]
1.	Members of Ex-Criminal Tribes Settlements.	The Director of Social Welfare may sanction the continuance of educational concessions of the Social Welfare Dept. once granted to the children of members of Ex-Criminal Tribes Settlements till such time as they finish their courses in Form III or Form VI, according to as they were given the concessions in classes below Form III or below Form VI in the first place even after their parents cease to be members of Ex-Criminal Tribes Settlements and their registration is cancelled. He may also sanction educational concession in deserving cases for the benefit of children whose parents have been discharged form an Ex-Criminal Tribes Settlement and whose registration has also been cancelled. and continue the same till such time as they complete their courses in Form III or Form VI according as they were given the concessions in classes below Form III or below Form VI in the first place.
1.	**Medical lending Libraries Grants.**	The Director of Medical Service may sanction contributions not exceeding Rs. 25/- a year for each district towards the maintenance of lending libraries of medical books.

(1)	(2)	(3)
12.	**Relief of Distress**	
	(A) Grants to persons affected by Local calamities (e.g., fire, local floods and Storms).	(a) All victims of the fire, floods, cyclones or other calamities who pay an assessment of Rs. 10/- or less are received a monthly salary of Rs. 50/- or less are eligible for relief from the Govt. However, for special reasons to be recorded in writing, the sanctioning authority may relax these limits in exceptional cases and sanction relief to those who pay assessment exceeding Rs. 10/- or receive a monthly salary exceeding Rs. 50. Reasons for such relaxation may among other be— (1) poverty of the victim even though he pays an assessment exceeding Rs. 10/- or draws a monthly salary exceeding Rs. 50!-, (2) heaviness of the loss -suffered by him as a result of the calamity, (3) the prevalence of unfavourable seasonal conditions of a widespread nature, if any, in a particular village or taluk. It should however, be noted that collectors are expected to exercise their discretion in relating the limit only in desering case3. (b) The monetary relief (including the value of the building materials supplied) to be granted to each victim (i.e.) each family should not exceed the amount fixed by the Govt. from time to time. This limit can however, be exceeded in deserving cases only by Collectors and even then they should see that it is not ordinarily exceeded. In the cases where they consider it necessary to exceed the limit they should record full reasons in writing for doing so. (c) As relief to the victims is intended to enable them to rebuild their lost huts and rehabilitate themselves. It should primarily be in the shape of building materials. However, the relief may take the shape of supply of food or clothes or such other neces

(1)	(2)	(3)
		sities of life as the occasion may demand. Where cash grants are made either in whole or in part, the reasons for not making the grants in kind should be clearly recorded in writing. (d) The following authorities may sanction expenditure for the relief of distress caused by fire, floods, cyclones or other sudden calamities in each case of accident and upto the limits noted against each, subject to the availability of funds. ***Money limit Rs.*** Board of Revenue. 5,000 Collector. 2,500 Revenue Divisional Officer. 1,000 Tahsildars, Dy. Tahsildars in independent charge with powers of a Tahsildar and dependent Dy. Tahsildars wherever they are deputed by the Tahsildars for the purpose. 250 [Memo.No. 19679/703/Accts./62-1, Dt. 11-4-1962] (e) The following authorities may sanction expenditure for the relief of the displaced persons in natural calamities like fire, flood, cyclone etc., in each case of accident in the shape of free supply of clothing, food, etc., upto the financial limits noted against each— ***Monery Limit***
	Board of Revenue.	Rs. 2,500/- per Revenue Village.
	Collector.	Rs. 1,000/- Do.
	Revenue Divisional Officer.	Rs. 400/- Do.
	Tahsildars, Deputy Tahsildars in independent charge with powers of a Tahsildar.	Rs. 100/- Do. [Memo.No. 28830/1029/Accts./63-l, Dt. 24-4-1963]

(1)	(2)	(3)
		It is however open to the Collectors in urgent and deserving cases, to sanction expenditure in excess of the limits in anticipation of the orders of the higher authority, subject to the availability of funds, if they consider that the delay that may occur otherwise will cause unnecessary hardship to the victims. [Memo.No. 12610/Exp-B/55-l, Fin., Dt. 28-3-1965; Memo.No. 56362/Exp-C/55-2, Fin., Dt. 3-11-1965 & Memo.No. 55550/Exp-C/55-2, Fin., Dt, 17-11-65]
(B)	Relief measures on the occurrence of widespread cyclones and floods.	Expenditure on immediate relief measures including the supply of fodder for cattle, the burial of corpses and carcasses of animals, the maintenance of orphans and the purchase of building materials if they are available in the immediate vicinity may be incurred in anticipation of sanction on the following scale :— (a) Dy. Tahsildars incharge of sub-taluks upto Rs. 100/- (b) Tahsildars and Dy. Tahsildars in independent charge of taluks upto Rs. 250/-. (c) Revenue Divnl. Officers upto Rs. 500/-. (d) Collectors upto Rs. 1,000/- in addition to the balance in the discretionary grant.
(C)	Famine relief.	Expenditure is incurred in accordance with the rules and orders in the Famine Code.
13.	**Rewards :-**	
(A)	Land Revenue.	The powers of the Board of Revenue to sanction rewards to informers who give information as to frauds committed by kamams in respect of concealed cultivation or any item of land revenue forming part of the annual settlement are contained in Board’s Standing Order No. 49.
(B)	Excise.	(1) Abkari cases :—The rules for the grant of rewards to informers and others who may render service to the Govt., that is, of assistance in detecting or preventing breaches of the Abkari laws are contained in Standing Orders Nos. 106 to 112, Excise Manual, Volume II. The powers delegated by the Govt. to subordinate authorities to grant

(1)	(2)	(3)
		Abkari rewards are embodied in Standing Order No. 107, Excise Manual, Volume II. (2) *Opium cases* :—Rewards in opium cases are regulated by Rule XXIV of the Opium Rules, 1932, embodied in the Excise Manual, Volume 1.—See also Standing Order No. 117, Excise Manual, Volume II.
(C)	Stamps.	See Standing Orders Nos. 104 and 105 in the Andhra Pradesh Stamp Manual.
(CC)	Other Taxes and Duties.	The Commissioner of Commercial Taxes may sanction the grant to Bill Collectors and the peons of the Commercial Tax Dept. and also the peons of other departments and Prohibition Guard of Prohibition Dept. whose good work in the detection of new cases results in an increase in revenue of reward not so derived subject to a maximum of Rs. 100/- in each case. The reward will be granted with reference to the assessment in the year of detection and will not recur in the succeeding years for the same case. [Memo.No. 25561-Exp.-B/55-1. Fin.. Dt. 23-5-1955]
(D)	General Administration.	(1) *Rural areas* :—Rewards by Collectors and District Magistrates for services in aid of public justice and rewards for saving life and for attempts to save life are regulated by the rules governing discretionary grant by Collectors in Article 213. (2) *Urban areas (Municipal or Major Panchayat areas)* :—Collectors may sanction rewards upto a maximum of Rs. 25/- in each individual case of saving human life or attempting to save human life. The expenditure is debitable to "57 Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous". (3) Collectors and District Magistrates may sanction 1 quarter of the compounding fees realized subject to a maximum of Rs. 50/- in each case, as rewards to village officers who detect illicit quarrying on the archaeological sites or damage to them.

(1)	(2)	(3)
		The Collector of a district may sanction a reward equal to 25 per cent of the net sale-proceeds or value of the tree subject ordinarily to a maximum of Rs. 50/- in each case, to a village officer who detects the illicit cutting or removal of, or damage to, any Govt. tree and gives substantial help in the apprehension of the offender and/or in the recovery of the tree so cut or removed. The Board of Revenue may, on the recommendation of the Collectors, sanction a larger reward not exceeding, in any case, the total net sale-proceeds of the tree and where the tree is totally lost, the value of the tree collected from the offender or the estimated value, if no such amount is collected from him. The village menial, will also be eligible or these rewards. Any member of the public who gives information lea1ing to the apprehension of an offender and/or the recovery of the tree illicitly cut or removed will also be entitled to a reward which will be equal to 50% of the net sale proceeds or value of the tree, but will ordinarily be subject to a maximum of Rs. 50/- in each case. A larger reward exceeding Rs. 50/- but subject to the same limit as in the case of village officers, may be sanctioned by the Board of Revenue on the recommendation of the collection. A reward based on the estimated value of the tree may be paid also in cases where the offender has been apprehended, prosecuted and convicted, but where the tree illicitly cut or removed is totally lost and not tree value or fine or any other sum is collected from the offender. In cases where there are two or more claimants for the reward, the Collector will decide which of them are entitled to it and in what proportion it should be apportioned.
(E)	Jails and Convicts Settlements.	(1) The Inspector-General of Prisons may sanction rewards for the recapture of escaped prisoners upto a maximum of P.s. 250/- in each case. He may also grant rewards to subordinate jail officers upto a limit of Rs. 50/- for service of special merit.

(1)	(2)	(3)
		(2) Supdts. of district and Central Jails and of Spl. Jails, Sub-Jails may pay to private persons and public servants effecting or assisting in the recapture of an escaped prisoner a reward fixed on a consideration of all the circumstances, but in no case exceeding Rs. 100/-. Orders sanctioning rewards under this rule should be communicated to the Inspector-General of Prisons and in the case of Police officers to the Inspector-General of Police also. Unauthorised property found on a prisoner on any occasion subsequent to the search to which he is subjected on admission shall be forfeited to the Govt. and the money or the sale proceeds of any articles sold shall be paid into the treasury in full under "Miscellaneous Jail receipts" Supdts. of District and Central Jails may award at their discretion to the Govt. servant discovering the unauthorized property not more than one half of any sum of money so found or realized. The Inspector-General of Prisons may make similar awards in the case of Sub-Jails.
(F)	Police.	Subject to the observance of the administrative rules embodied in the Police Standing Orders and other orders of the Govt. issued from time to time, the financial powers of officers of the Police Dept. to sanction rewards are as set forth below :- (i) *Rewards to Sub-Inspectors of Police. Head Constables and Constables* :—The following Officers may sanction rewards, upto the limits noted against each, to Sub-Inspectors of Police, Head Constables & Constables including Policemen of other States in India in any one set of circumstances for meritorious service rendered by them :-
	Officers empowered to sanction.	***Amount of rewards Rs.***
	Inspector-General of Police and the Commissioner of Police.	Rs. 500/- subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs. 250/-.

(1)	(2)	(3)
	Dy. Inspector-General of Police.	Rs. 300/-.
	Superintendent of Police.	Rs. 150/-.

[Memo.No. 42287/Accts./1489/64-3, Dt. 28-11-1964]

(ii) Rewards to private persons or the apprehension of offenders and for intelligence leading to the discovery of crime, rewards may be sanctioned and paid by the undermentioned officers upto the limits shown against each in any one set of circumstances

Inspector-General of Police	Rs. 500/-.
Commissioner of Police	Rs. 500/-.
Dy. Inspector-Genl. of Police	Rs. 300/-.
District Supdt. of Police	Rs. 150/-.

(iii) Rewards to finders of lost money or currency notes or other lost property or public roads or the like in Hyderabad City :-

The Commissioner of Police may grant rewards on the following scale :-

(1) When the sale value of the property found does not exceed Rs. 50/- an amount not exceeding 25 percent of the sale value.

(2) When the sale value exceeds Rs. 50/- an amount not exceeding 10 percent of the sale value.

(iv) (a) Rewards to head constables and constables for rescuing life and property, for putting out fire, etc. Inspector-General of Police may sanction rewards subject to a maximum of Rs. 50/- in each case.

(b) Rewards for saving human life or attempting to save human life :—The Commnr. of Police may sanction a sum not exceeding Rs. 40/- to any person.

(v) *Rewards to recruits* :—Money prizes to recruits on their leaving the schools may be awarded at the rate of Rs. 2/- and Re. 1 for

(1)	(2)	(3)
		distinction in examinations and Rs. 2/- for good conduct. (vi) *Special rewards* :— (a) The Inspector-General of Police and the Asst. Inspector-General of Police is authorized to sanction expenditure on "special rewards" upto a limit of Rs. 300/- a year. [G.O.Ms.No. 15, Fin. & Plg. Dept., Dt. 7-1-1976] The Dy. Inspector-General of Police — Railways and C.I.D. is the competent authority to sanction rewards for learning regional languages to the clerical and the executive staff of police. A lumpsum amount of Rs. 200!- should be given to them for learning a language other than their own vernacular and an annual grant of Rs. 100/- should be awarded to them if they are found to have kept up their knowledge and passed the prescribed language passes in a second one, he should be given a lumpsum award as well as annual grant for the second language also. The following certificates are prescribed to be furnished by the Drawing Officers. "(a) Non-recurring Expenditure, permissible under G.O.Ms.No. 2429, Home, dated 23rd October, 1958 in respect of one clerical and one executive officer at Rs. 200/- each". "Certified that the individuals for whom rewards have been claimed have passed prescribed tests and that the scale of expenditure has not exceeded". (b) Recurring expenditure permissible under G.O.Ms.No. 2429, Home, dated 23rd October, 1958 in respect of one clerical and on executive officer at Rs. 100/- each per annum.

(1)	(2)	(3)
		"Certified that the individuals for whom rewards have been claimed in this bill have actually been scrutinised and translated the papers in each of the four languages viz., Tamil, Kanarese, Marathi and Oriya, and that the scale of expenditure has not exceeded. [Memo.No. 168935-A/Accts./58-2, Fin., Dt. 10-2- 1959]. (b) The Commnr. of Police is authorised to sanction an expenditure on "Secret Service Charges" upto a limit of Rs.12,500/- per year. [Memo.No. 82507/Accts./64-10, Dt. 8-8-1966] (c) The Dy. Inspector-Genl. of Police, Criminal Investigation Dept. and Railways, may sanction "special rewards" subject to the condition that he should render, every half-year accounts of the expenditure under the head of the Inspector- General of Police who will see that the powers conferred are properly exercised. (d) District Supdts. of Police may sanction such rewards subject to the limits of the appropriation allotted by the Inspector-General of Police. The Dy. Inspector-General of Police should examine such expenditure in detail. [See also Article 109].
(G)	Andhra Pradesh Fire Services.	Money rewards within the sanctioning powers of the Officers mentioned below may be granted to fire Service officers and personnel, except District Fire Officers and above for services of special merit involving outstanding skill and devotion to duty such as rescuing life and property and putting out fires. ***Individual Officer*** — ***One set of circumstances*** 1. Director of Fire Services. 250 300 2. Regnl. Fire Officers. 250 300 [Memo.No.58089/Accts./68,Fin.,Dt.3-5-1968]

(1)	(2)	(3)
(GG)	Stationery and Printing	*Rewards for detection of thefts in the Government Press* :—The Director, Govt. Press, may at his discretion, sanction rewards of sums not exceeding Rs. 15/- in each case to the gate watchmen or other who succeed in catching a person who attempts to steal the articles of the Press, or who give information leading to the detection of thefts in the Press.
(H)	Miscellaneous.	

‘ANTI-CORRUPTION BUREAU”

Special rewards to the informers in the collection of intelligence and assistance in anti-corruption work :—

The following Officers may sanction special rewards upto the limits noted against each :-

Officer empowered to sanction	***Amount of rewards***
Director of Anti-corruption	Subject to the financial limitation provided in the Budget.
Joint Director, Anti-Corruption Bureau.	Subject to the financial limitation provided in the Budget provided.
Dy.Superintendents of Police Anti-Corruption Bureau.	Rs.750/- per annum and Rs.25/- in any one set of circumstances. [Memo.No.61567/2339/Accts./64-2, Dt.26-10-64]

14.	**Rural Water-Supply**	A Collector may sanction plans and estimates relating to protected rural water-supply schemes upto a limit of Rs. 2,500/- and should obtain the orders of the Board of Revenue on such plans and estimates exceeding the limit. However, the Collector of East Godavari, West Godavari, Srikakulam, Visakhapatnam & Khammam Districts, in the capacity of Agents to Govt., are empowered to sanction plans and estimates

(1)	(2)	(3)
		upto Rs. 6,000/- in respect of each work relating to Agency Rural Water Supply Scheme. [Govt. Memo.No. 4847/Accts./61-4, Dt. 24-7-1961 & Govt.Memo.No. 73065/Accts./61-1, Dt. 5-11-1961]
15.	**Section-writing and copying charges.**	A Head of Dept. may sanction section writing and copying charges at piece work rates when the work cannot be managed by the ordinary staff of offices. Every such sanction should be communicated to the Accountant-General and should specify the number of men employed, the number of words to be copied per rupee and the rate for tabular work.

Note 1 : —Remuneration to copyists and examiners in Civil Courts and Sessions Courts is regulated by the Copyists Rules made by the High Court and approved by the Government similar remuneration in the Revenue Department and Magisterial Courts is regulated by Board's Standing Order No. 173.

Note 2 : —No member of any regular establishment paid by the Government may be paid under the above rule for section writing, etc., save with the special sanction of the Government, nor may any periodical allowance be charges, as section-writing. In the Revenue Department, however a Collector may permit members of the regular establishment places where pieceworkers are not available to do copying work and receive fees for it. The Board of Revenue may also permit the typists in its office, when piece workers are not employed to do the copying of public documents furnished on the application of, and at the cost of, private parties, and receive fees for it.

Note 3 :—Full details of the calculation should be given in all bills.

Note 4 : —In the case of the Co-operative department, copying fees may be levied at 19 P. for every 175 words. The fees should be credited in full as receipts of the Co-operative department. Payments to the copyists may be made at 14 P. for every 175 words. The amounts should be drawn on bills and debited to the Co-operative department. A certificate should be recorded on the bills to the effect that the necessary fees have been realised and credited into the treasury and a note of the payment made in the department registers against the original entry of receipt to ensure that the payments to the copyists are watched against the realisations.

Note 5 :- Settlement officers may appoint separate copyists and examiners subject to payment of remuneration at the same rates as m the case of regular Revenue establishment and subject to the conditions prescribed under B.S.O. 173(15).

[Memo.No. 85834/Accts./60- 1, Dt. 18-10-1960]

		Exception :—The District Registrar in the Registration Dept. may employ temporary copyists and section-writers and incur expenditure thereon subject to budget provision.
16.	**Subsidy to Co-op. Societies to cover stamp duty on sale certificates.**	The Joint Registrar of Co-op. Societies may sanction the payment to a co-operative society of an annual subsidy equal to the amount of stamp duty paid by the society in an official

(1)	(2)	(3)
		year on sale certificates issued in its favour by a Civil Court, a Collector or a District Registrar and relating to property of defaulters purchased by it provided that the subsidy is paid only to societies working at a loss and in no case exceeds the actual amount of the loss incurred by the Society in the year in question.
17.	**Tombs and Cemeteries.**	The expenditure on European cemeteries is regulated by the Eccelastical Rules and is debited to central revenues. The maintenance of individual tombs of historical importance, whether situated within or out side cemeteries classified as ancient monuments under the Ancient Monuments Preservation Act, 1904 (Indian Act VII of 190't) is also debited to Central revenues. The maintenance of isolated historical tombs not declared to be ancient monuments under the Act, and of the tombs of European officials and members of their families is debited to State revenues. The functions of the Public Works Dept. & the Revenue Dept. respectively, in regard to the maintenance of tombs and cemeteries and the powers of Collectors are laid down in the Public Works Dept. Code and in B.S.O. No. 203.
18.	(1) ***Miscellaneous Charges in connection with the visits of High personages.***	Collectors may sanction expenditure upto a maximum of Rs. 50/- on each occasion.

Note :—The Deputy Secretary (Accommodation) to Government General Administration Department (Comptroller, Government House Department) may sanction expenditure incurred and reported by the Assistant Comptroller, Government House Department upto a maximum of Rs. 50 on each occasion of a visit of a V.I.P of High Personage to Hyderabad.

[Memo.No. 25912/69/65, Dt. 28-7-1965]

Inspector-General of Police is empowered to incur the expenditure to the extent of Rs. 50/- (Rupees fifty only) per mensum in connection with the visit of high personages to the office of the inspector-General of Police and also in connection with the conducting of meetings with the senior Police officials in his office. [Issued as C.S.No. 5/79, Dt. 10-4-1979 Vide G.O.Ms. No. 113, Fin. & Plg. (Accts.-II) Dept.. Dt. 10-4-1979]

(1)	(2)	(3)
(2)	***Hospitality Charges.***	Collectors of Hyderabad and Visakhapatnam upto a limit of Rs. 200/- and all other Collectors upto a limit of Rs. 150/- on each occasion, may incur expenditure at their discretion on hospitality charges intended for personal hospitality of the Collector in connection with visit of senior officials and returns of hospitality or parties given to him by others, subject to the annual limit of Rs. 2,000/- in Visakhapatnam and Hyderabad at Rs. 1,000/- in other districts. [Memo.No. 41516/1097/Accts./68-2, Dt. 23-9-1968]
19.	**Purchase of Fish & Fish seed.**	***Rs.*** Director of Fisheries — 1,000 at a time. Dy, Director of Fisheries 500 at a time. Asst. Director of Fisheries — 500 at a time. [Memo.No. 56179/1799/62-2, Dt. 19-9-1960]
20.	**Bonus to Workers.**	Director of Industries and Commerce may sanction bonus to the workers of the Govt. Ceramic Factory, Gudur, subject to rules in force. [Memo.No.32345/1131/Accts./64,Dt.2-9-1964]
21.	**Legal aid to Deserving and poor people in the State.**	(1) The District Legal Aid Committee concerned may sanction, Legal Aid to all classes of deserving and poor people (Excluding Tribes in Agency as well as in non-Agency Areas) in the State within the funds placed by the Board of Revenue. (2) In the case of Tribals the power to sanction Legal Aid may be exercised by the following authorities within the funds allotted by the District Legal Aid Committees concerned and the District Legal Aid Committee may continue to exercise the power of general control and supervision and its decision shall be final in the matter : (a) by an Assistant Agent to Government concerned in the case of Tribals in Agency Area, and (b) by a Revenue Divisional Officer concerned in the case of Tribals in non Agency Areas.

(1)	(2)	(3)
	Note :—The monetary limit is fixed at Rs. 1,000/- per year for each District. [Memo.No. 49995/Accts.163-19, Finance, Dt. 16-9-1965]	
22.	**Purchase of relics, antiquitics Palm leaf Manuscripts etc.**	The Director of Archaelogy & Museums may purchase relics, antiquities, Palm leaf Manuscripts etc. upto Rs. 350/- Direct from the dealers without seeking the approval of the SubCommittee for purchase of Antiquities in case of urgency. He may also purchase some of the antiquities which are selected by the Sub-Committee without monetary limit subject to availability of funds.
23.	**Antiquities**	He may also incur an expenditure upto Rs. 150 on each antiquity for chemical treatment.
(A)	***Purchase of contemporary Arts and Paintings.***	The Director of Archaeology & Museums is empowered to purchase paintings and other works of Contemporary Arts subject to availability of budget provision, after obtaining the approval of the Selection Committee for purchase of Contemporary Arts. He may also incur expenditure upto Rs. 500/- at each time for framing of paintings purchased from artists and manufacture of stretchers/for displaying them.
24.	**Construction of Pedestals.**	The Director of Archaeology & Museums is empowered to sanction Rs. 100/- on the construction of each pedestal servation of sculptures.
25.	**Excavations.**	The Director of Archaeology & Museums is empowered to sanction Rs. 1,000/- at any one time within the sanctioned limit of Rs. 5,000/- for purchase of equipment and other material required for excavations. He may also continue the excavation works without any time limit subject to availability of funds.
26.	**Exploration.**	The Director of Archaeology & Museums is empowered to undertake any scheme of exploration which does not exceed Rs. 500/-. He may also continue the scheme upto Rs. 750/- subject to availability of funds without referring to Govt., if the site is found potential at the excavation stage.
27.	**Departmental publications.**	(1) The Director of Archaeology and Museums is empowered to choose the publications

(1)	(2)	(3)
		under Archaeology and Museums for printing and to get them printed upto a limit of 500 copies in each case in selected presses in and out of the State and make payments to the printers subject to the procedure and conditions laid down in G.O.Ms.No. 1370, Education, dated 18-5-1961 read with Govt. Memo.No. 4057/12/64-7, Education, dated 21-4-1965 and G.O.Ms.No. 1979, Education, dated 23-9-1967. (2) He is also empowered to incur an amount of Rs. 300/- towards remuneration to the author also to incur Rs. 150/- for incidental contingent charges for each publication. (3) He may also retain with him 200 copies of each publication in his office, out of which about 100 copies will be for free distribution including those required for presentation and exchange purposes and the remaining copies will be for sale in his office. The balance stock should be transferred to the Publication Bureau for sale. (4) He is also empowered to present the departmental publications published either before or after 23-6-1967 and those that may be published hereinafter upto a limit of 60 copies in each case.
28.	**Sign Boards.**	The Director of Archaeology & Museums is empowered to incur an expenditure not exceeding Rs. 250/- at one time subject to availability of funds for purchase, replacement and creation of sigil boards at the departmental museums and at the State protected Archaeological Monuments. [Memo.No. 74028/1430/Accts.170-11, Fin., Dt. 13-6-1974]

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APPENDIX 16

[See Chapter IX, Article 220]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO SANCTION ADVANCES TO CULTIVATORS AND MISCELLANEOUS LOANS AND ADVANCES

I. ADVANCES TO CULTIVATORS

Sl.No.	***Class of loan or advance***	***Sanctioning authority***	***Maximum limit of sanction for each case***
(1)	(2)	(3)	(4)
(i)	Advances made under the Improvement and Agriculturists Loans (General) Rules, 1933.	A dependent Deputy Tahsildar specially authorized by the Collector.	Rs.250/-
		A Deputy Tahsildar in independent charge.	Rs.250/-
		[Memo.No.5110-A/93/Accts./68-5, Dt.17-6-1968]	
		A Deputy Tahsildar in independent charge specially authorized by the collector.	Rs.1,000/-
		A Tahsildar.	
		A Revenue Divisional Officer.	Rs.2,500/-
		A Collector.	Rs.2,500/-
		Board of Revenue.	Rs.10,000/-
(ii)	Advances made under the Land Improvement and Agriculturist's Loans (Pumping Installations & Agricultural Machinery or Plant) Rules, 1933.	(Same as under item (i) above).	

Note :—A District Agricultural Officer may sanction loans for agricultural machinery or plant only, subject to a maximum limit of Rs. 50/- in each case. He may also sanction loans for the purchase of manure or improved varieties of seed not exceeding Rs. 25/- in each case.

(iii)	Advances made under the Agency Tracts (partially excluded areas) Agriculturists' Loans Rules, 1933—		

Sl.No.	*Class of loan or advance*	*Sanctioning authority*	*Maximum limit of sanction for each case*
(1)	(2)	(3)	(4)
	(a) Loans for the purchase of seed grain.	A Tahsildar or a Dy. Tahsildar incharge of a taluk.	Rs. 30/- (Rs. 30/- is the max. amount that may be advanced to borrower for this purpose).
	(b) Loans for the purchase of cattle.	Do.	Rs. 200/- (Rs. 200/- is the max. amount that may be advanced to a borrower for this purpose).
	(iv) Advances made under the Agriculturists' Loans (Relief of Indebtedness) Rules, 1938.	A Dependent Deputy Tahsildar specially authorised by the Collector. A Dy. Tahsildar in independent charge.	Rs. 250/-.
		A Deputy Tahsildar in independent charge specially authorised by the Collector.	Rs, 500/-
		A Tahsildar. A Special Tahsildar or Special Dy. Tahsildar appointed for the disbursement of these loans when empowered by the Collector. A Revenue Divnl. Officer.	Rs, 1,000/-,
		A Collector	Rs. 2,000 (Rs. 2,000 is the max. amount that may be advanced to a borrower for this purpose).

II. MISCELLANEOUS LOANS AND ADVANCES

N.B. :—Loans sanctioned under these delegated powers should be sanctioned subject to the rules and conditions prescribed by the Government from time to time for loans of each class.

(i)	Loans to members of communities eligible for help by the Social Welfare Department—		
	(a) Loans for the acquisition of house-sites for communities eligible for help by the Social Welfare Dept.	Collector of districts in which a Social Welfare staff is working.	Rs. 25,000/-.

Sl.No.	*Class of loan or advance*	*Sanctioning authority*	*Maximum limit of sanction for each case*
(1)	(2)	(3)	(4)
	and Labourers, given direct to individuals.	Director of Social Welfare.	No maximum.
	(b) Loans for buildings superstructures on sites assigned to members of the communities eligible for help by the Social Welfare Dept. in Hyderabad City.	do.	Rs. 30/-.
(ii)	Loans to Co-operative Societies and Land Mortgage Banks.	Registrar of Co-op. Societies (for loans to Co-operative Building Societies and Cattle Insurance Societies only).	No maximum.
		Joint Registrar of Co-op. Societies (for loans to Co-operative Building Societies only).	do.
		Jt. Registrar of Co-op. Societies (for loans to Rural Credit Societies and Marketing Societies for the construction of godowns).	50% of the cost of the construction of godown less local collections.
(iii)	Loans to Chenchus—Loans to Chenchus for the purchase of bulls & agricultural implements.	Special Chenchu Officer.	Rs. 1,000/- (See Appendix 3)
(iv)	Sale of materials from the Central Agricultural Engineering Stores and Supply Centre to Ryots on the hire-purchase system.	Director of Agriculture and Joint Director of Agriculture.	Rs. 1,500 in the case of electric motor pumping set and equipment and Rs. 3,000 in the case of oil engine, pump sets and equipment.
(v)	Temporary advances to subordinate officers for the purpose of meeting contingent expenditure of a specific kind or on a specific occasion which is not covered by a standing sanction	Director of Industries and Commerce.	Rs. 500/- on each occasion.
		Memo.No.36592/Exp-C./56-2,Fin.,Dt.12-7-1956]	
		Director of Animal Husbandry.	Rs. 5,000/- on each occasion.
		Memo.No. 32786/585/Accts./69-7, Dt.9-1-1974]	

APPENDIX 17

[See Chapter X, Article 222 and Chapter XIII, Article 307]

THE LOCAL AUTHORITIES LOANS RULES, 1937

In exercise of the powers conferred by Section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), and in supersession of all rules come into force subject to except as regards money borrowed before these rules come into force, the Government are hereby pleased to make the following rules under the said Act

1. Short title :—These rules may be called the Local Authorities Loans Rules, 1937.

2. Interpretation :—In these rules—

(1) 'the Act' the Local Authorities Loans Act, 1914 (IX of 1914);

(2) 'Government' means the Government of Andhra Pradesh

(3) 'Government loan' means a loan taken from Government funds;

(4) 'loan' means a loan marie, taken or raised, under the Act;

(5) 'non-Government loan' means a loan raised, with the sanction of Government otherwise than from Government funds, and

(6) 'term of loan' means the period elapsing between the date on which the loan completely made, taken or raised, and the date on which it is completely repaid.

3. Limitation of borrowing power :—A local authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act unless the work to be carried out is either ;

(a) within the local limits of the area subject to the control of the Local Authority, or

(b) for the benefit of the inhabitants within those limits.

4. Application :—When Local Authority desires to obtain a loan, it shall submit an application to the Government showing :-

(1) the purpose for which the loan is required, and where the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Sec. 3 of the Act, estimate of the cost of the entire work or such part of it as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments;

(6) the rate of interest at which it is proposed to borrow

(7) the term of years for which the money is to be borrowed, and the methoa by which it is to be repaid. If it is proposed to repay the loan by means of sinking fund, the rate of interest at which the improvement of such sinking fund is to be calculated, shall also be stated ; and

(8) an account of the financial position of the Local Authority, including statement of all existing prior charges on its funds.

5. A local authority if it considers that the money required by it ought to be borrowed, shall, while sanctioning the proposal to raise loans, authorise the executive authority, before submitting the proposal to the Government to notify a copy of the application with all such particulars relating to financial position of the local authority as it may think necessary, on the notice boards of the concerned local authority, village Chavadi, Taluk Office, and Registrar's Office and shall cause to be announced by the beat of torn in the town and shall cause to be published in brief in the local newspapers having wide circulation, inviting objections from the public to be preferred to the Government and the local authority simultaneously within one week from the date of notification announcement or publication whichever made last.

[Memo.No. 31036-A/623/Accts./67-1, Dt. 25-4-1967]

6. (i) After the expiry of one week from the date of last notification, announcement, and publication of the copy of the application under Rule 5, the Executive Authority shall submit to the Government the proposal in complete shape together with objection petitions, if any, with its remarks thereon, through the concerned Audit Office and the Head of the Department who shall examine the proposal with reference to their respective functions and shall forward with their remarks to the Government. After calling for any further information which may be necessary and considering the objections, if any, the Government may;

(ii) reject the application; or

(iii) grant or sanction the raising of the loan subject to the following conditions, namely:

(a) The amount of the loans shall be paid or raised as the case may be in one or more instalments as may be fixed by the Government in the order granting the loans or sanctioning the raising thereof;

(b) The term of the loan shall not ordinarily exceed 30 years;

(c) The interest payable on the loan shall be at such rates as may be fixed by the Government;

(d) In the case of a non-Government loan exceeding twenty-five lakhs of rupees the date of floating of the loan of the loan shall be such as may be approved by the Government;

(2) The executive authority shall cause final orders of the Government to be notified on the notice boards of the concerned Loan Authority for the information of the public. [Memo.No. 31036-A/623/67- 1, Dt. 25-4-1967]

7. Where a Local Authority in its application desires the immediate grant or sanction to the raising of a loan on the ground that funds are urgently needed for any of the purposes specified in clauses (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act, the Government may, at any time after the receipt of the application, if they are satisfied that the loan is urgently needed for any such purpose, notwithstanding anything contained in Rules 5 and 6 after such enquiry, as they may think fit to make grant, or sanction the raising of the loan.

8. Prescribed Conditions :—(l) In granting or sanctioning a loan, the Government may prescribe any further conditions not inconsistent with the Act, and with these rules, as they may think fit.

(2) In particular and without prejudice to the generality of the provisions contained in sub-rule (1) the following conditions shall be prescribed, namely

(i) In the case of every loan, that the Government shall determine and Local Authority shall pay the cost—

(a) of any inquiry made and of advertisements published under Rule 5;

(b) of inspections made, and other measures of control taken, under Rule 9; and

(c) of any other proceedings taken by order of the Government under these rules;

(ii) In the case of every loan, that the Local Authority shall furnish to the Accountant-General, Andhra Pradesh, and to the Government, any information which they may require regarding its funds and regarding the expenditure of the loan

(iii) in the case of a Government loan—

(a) that the Government reserve the right to adjust the amount applied for to the credit of the Local Authority on the date specified in the application, or, in the alternative, to require interest to be paid on the amount of the loan from that date ; and

(b) that the Government, if they consider that the Local Authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately ; and

(iv) in the case of a non-Government loan, that the Local Authority shall not, without the previous approval of the Government. vary the dates within which the raising of the loan or of the first instalment, of it, has been sanctioned, and that, if the loan is raised by instalments, the local Authority shall report, for the previous approval of the Government, the dates within which each further instalment is to be raised.

9. Control and inspection of works and accounts :—The Government shall make such provision as they may deem necessary :-

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules ; and

(b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act for the proper inspection of the work to be carried out provided that every such work and the accounts connected therewith shall be open at all times to the inspection of—

(1) the Superintending or Executive Engineer in whose circle or division as the case may be, the work is situated ; and

(2) of any person who may be authorised to inspect the accounts of the Local Authority ; and

(3) of any other person specially authorised by the Government in this behalf.

10. Procedure on attachment :—When the Government decide to attach any funds under Section 5 of the Act the following procedure shall be observed, namely

(a) The Government shall issue a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the local official gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Local Authority,

(b) the officer appointed by the Government under Section 5 of the Act shall pay the money collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

11. Unexpected balance :—If, on the completion of the work or the closing of the account of the transaction for which a Local Authority has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely :-

(a) *In the case of a Government loan* :—The Government may direct that the unexpended balance—

(i) shall be forthwith repaid to Government, in which case the principal of the debt shall be reduced by a equivalent amount and such variation as they may consider necessary on this account in the instalments fixed for the liquidation of the loan shall be made ; or

(ii) shall be utilized in carrying out any works which the Local Authority is legally authorized to carry out.

(b) *In the case of a non-Government loan* :—The Government may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the Local Authority or in carrying out any works which that Authority is legally authorized to carry out.

12. Interest of Government Loans :—The following provisions shall apply to interest on Government loans, namely :—

(1) Loans taken in successive years, even though they be instalments of a single loan covered by a single sanction, shall be treated as separate loans, each of which shall

bear interest at the rate fixed for such loans in the year in which it is drawn. Interest shall be charged at the rate agreed upon early or half-yearly as the Government may determine.

(2) The Government may, if they think fit, direct that compound interest at a rate fixed by the Government from time to time shall be paid upon all overdue instalments on interest, or of principal and interest. [Memo.No. 64585-A163-2, Dt. 9-11-19631

13. Repayment of Government Loans :—With the previous consent of the Government, the Local Authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

14. Accounts of Government Loans :—The accounts of every Government loan shall be kept by the Accountant-General, Andhra Pradesh.

15. Sinking fund for non-Government Loans :—In the case of a non-Government Loan, if the loan is not repayable by annuities or annual drawing, the Local Authority shall establish a sinking fund in the following manner, namely :-

(1) It shall pay out of its income, yearly or half-yearly, into such fund, a sum which, accumulating at such a rate of compound interest as the Authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment

(2) It shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning Authority otherwise directs ; and

(3) It shall submit the accounts of its sinking fluid annually to the Accountant-General, Andhra Pradesh, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

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APPENDIX 18

[See Chapter X, Article 241]

RULES FOR THE GRANT OF CONCESSIONS TO GOVERNMENT SERVANTS AND THEIR FAMILIES AND INDIGENT PERSONS TO ENABLE THEM TO UNDERGO ANTI-RABIC TREATMENT

1. "*Government servant*" in these rules means a Government servant, whether temporary, officiating or permanent, paid from State Revenues or from Port and Marine funds administered by the Government and includes member of the work charged establishment of the Public Works Department or of a temporary establishment in the Forest Department sanctioned under Section 7(b) of the Andhra Pradesh Forest Code or of piecework or day-extra establishment in the Government Presses but does not include a Government servant on foreign service or in municipal or local fund service; it also includes a Government servant whose pay is debitable to Central Revenues if he is under the Administrative control of the State Government acting as the Agent of the Central Government.

2. Government servants and their families when exposed to infection from rabid animals or those suspected to be rabid may proceed for anti-rabic treatment either to the

Pasteur Institute, Coonoor, or to any of the other treatment centres other than Mission hospitals provided by Government whichever is nearest to them.

3. Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Pasteur Institute, Coonoor, or any other centre for anti-rabic treatment that is nearest and whose pay does not exceed Rs. 500/- a month, may be granted—

(i) an advance not exceeding his actual travelling expenses to and from the place to which he is proceeding for anti-rabic treatment, viz., (a) single fare each way by railway of the class by which he is entitled to travel on duty, (b) for journeys by road or river the actual cost of transit, not exceeding the amount admissible under the rules. The expenses for the return journey should be paid to the patient after the treatment is finished, by the Treasury Officer of the station on production of a discharge certificate from the medical Officer in charge of the centre, and in the case of a treatment centre where there is no Government treasury, the medical officer in charge of the centre should advance the expenses for the return journey from the permanent advance held by him and subsequently recover the same from the nearest Government Treasury ; and

(ii) an advance of one month's pay.

Note 1 :—The words 'does not exceed Rs. 500/- a month' occurring in this rule and the word 'pay' occurring in this and subsequent rules should be interpreted as referring to substantive pay as defined in Rule 9(28) of the Fundamental Rules.

In the case of a Government servant without a lien on a permanent post pay actually drawn may be taken as substantive pay.

In the case of a piece-worker employed in the Government Press, Hyderabad and its branches 'pay' will mean pay calculated at class rates and in the case of day-extra establishments pay calculated at the rate fixed for them.

Note 2 :—In the case of Government servants whose pay does not exceed Rs. 50/- per mensem the recovery of the amount advanced as travelling allowance may be waived. In the case of those drawing over Rs. 50/- but not more than Rs. 100/-, where special circumstances exist the recovery of the amounts advanced as travelling allowance may be waived altogether or in part, if the head of the department thinks fit.

4. Any Government servant drawing not more than Rs. 500/- a month, a member of whose family is exposed to infection from a rabid animal or those suspected to be rabid and who had difficulty in funding at once the means of sending him or her to the Pasteur Institute, Coonoor, or to the nearest treatment centre other than a mission hospital may be granted an advance not exceeding the actual travelling expenses admissible under Rule (3)(i) plus one month's pay. If he does not draw more than Rs. 100/- a month; an advance of the travelling expenses of an attendant, if necessary, may be given to a similar amount and subject to the same conditions of recovery (see below) as for the patient. In the case of Government servants whose pay does not exceed Rs. 50/-, the recovery of the amounts advanced as travelling expenses for the members of their families and for the attendant may be waived. In the case of those drawing over Rs. 50/- but not more than Rs. 100/-, where special circumstances exist, the travelling expenses advanced for the members of their families and for the attendant may be waived altogether or in part if the head of the department thinks fit.

5. All officers of the Medical, Public Health and Animal Husbandry departments of whatever class are treated as on duty for the purpose of pay, travelling allowance, leave and pension for the period covered by their journeys to and from the nearest centre for anti-rabic treatment and their residence at any of the centre provided that they come into contact with rabid or suspected animal while actually discharging their official duties.

6. Government servants drawing more than Rs. 50/- per mensem proceeding to the Pasteur Institute or any other centre for treatment should bear the cost of their maintenance both during their journey and while under treatment at the institute or the inoculation centre. Those drawing not more than Rs. 50/- per mensem are entitled to maintenance allowances during treatment as well as during the journey to and from the Pasteur Institute or the nearest treatment centre, at the rate of daily allowance admissible to them under the Andhra Pradesh Travelling Allowance Rules. The same concession is also admissible to members of the families of Government servants who undergo antirabic treatment.

Note :—The menials employed in the Medical, Pubic Health and Animal Husbandry departments who are paid from contingencies and who come into contact with rabid or suspected to be rabid animals while actually discharging their official duties are entitled to the concessions admissible under Rules 5 and 6 above.

7. The officers of the Andhra Pradesh State mentioned in Annexure A are authorized to grant the above mentioned concessions to Government ‘servants employed under them or subject to their authority.

8. The despatch of every Government servant or every member of the family of a Government servant to the Pasteur Institute, Coonoor or the nearest centre of antirabic treatment other than a mission hospital should at once be reported to the officer immediately superior to the officer by whom the patient is sent, and by that officer, if he is not the head of the department, to the head of the department. Where the head of the department himself sends the person, no further report will be required. A report should also at once be made direct to the Director of the Pasteur Institute, Coonoor, or the medical officer in charge of the inoculation centre concerned in the form given in Annexure C.

The Director of the Institute or the medical officer in charge of the inoculation centre, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month’s pay admissible to him under these rules. as a recoverable loan, may grant to such a Government servant an advance not exceeding one month’s pay, intimating the grant to the head of the department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director or the medical officer in charge of the inoculation centre from the officer in charge of the treasury or sub-treasury, who will, when necessary, arrange to pass it on to the district concerned. Subject to the same conditions of proof and recovery, the Director or the medical officer in charge of the treatment centre may also make in very special cases a further advance not exceeding half an month’s pay to a Government servant who has already received a advance of one

month's pay before his departure for the Institute or the hospital, but has run short of funds while under treatment, and may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 50 a month, to the amount admissible under Rule 3 (i) and 6. Any of the above advances may also be granted to a Government servant, subject to the above conditions of proof and recovery, if applied for by him on account of members of his family undergoing treatment at the Institute or the hospital.

10. The discharge certificate to be granted by the Director or the Medical Officer in charge should be prepared in duplicate ; one copy of it should be despatched by him to the Government servant responsible for the original advance, and the other copy should be attached to the bill for the travelling allowance for the return journey which will be presented for payment at the treasury.

11. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the institute or the treatment centre, and should also be supported by the original intimation received from the officer who is responsible for the original advance. Maintenance charges for day spent at the Institute or the hospital and for the Director or the medical officer in charge of the treatment centre, who will certify thereon the class to which the patient belongs and the number of days that he was under treatment or that will be occupied in the journey.

12. The travelling and maintenance allowances of Government servants and their families paid from State Revenues should be debited to a special detailed head, viz., "57. Miscellaneous-Miscellaneous and unforeseen charges-Miscellaneous Charges for the treatment of Patient at the Pasteur Institute "(or at any of the treatment centres)". The travelling and maintenance allowances of Government servants paid from Central Revenue and who are under the administrative control of the State Government acting as the Agent of Central Government should be debited to Central Revenues. The bills for such charges should be sent to the Head of the Officer or Department under the Central Government which the Government servants concerned are serving. The travelling and maintenance allowance of servants of Port and Marine funds administered by the Government should be debited to the funds from which their salaries are met. Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant-General.

Note :—In the case of all Government servants and their families the charge for the antirabic vaccine and for telegrams for vaccine will be borne by the Government.

13. All advances made to Government servants, under Rules 3 and 4 should ordinarily be recovered in three equal monthly instalments as provided in Article 239(c) of this Code. But in special cases where it is considered that the enforcement of the rules would cause hardship, the Government or the Honourable Judges of the High Court, the Board of Revenue and the officers named below, who have been specially empowered in that behalf, may sanction the repayment of an advance in more than three but not more than twelve instalments

Note :—The amount of the advance to be recovered monthly should be fixed in whole rupees and the balance should be recovered in the last instalment.

Director of Medical and Health Services.

Inspector-General of Prisons.

Inspector-General of Police.

Inspector-General of Registration.

State Port Officer.

Director of Public Instruction.

Chief Engineer, Public Works Department.

Director of Public Health.

Chief Conservator of Forests.

Director of Fire Services.

Transport Commissioner.

13-A. The family of a Government servant of the class referred to in Rule 1 shall also be entitled to anti-rabic treatment at the Pasteur Institute or other treatment centres other than a Mission hospital on the same scale and conditions, allowed to the Government himself in each case as laid down in Rules 1 to 13.

Note :—The term 'family' means a Government servant's wife, legitimate children and step children residing with or wholly dependent on him.

14. Indigent patients, when exposed to risk of infection from rabid animals or those suspected to be rabid should proceed for anti-rabic treatment to the Pasteur Institute, Coonoor, or any of the treatment centres provided by the Government that is nearest. Any indigent person domiciled in India, not employed in the public service, who has been exposed to infection from a rabid animal or one suspected to be rabid and who, in the opinion of any of the officers referred to in Annexure B, is unable to proceed to the nearest centre for anti-rabic treatment at his own expense may be granted the following concessions, viz., (a) a single third-class fare each way by railway (b) for journeys by road or river the actual cost of transit, and (c) maintenance allowance at the following rates :

Europeans and Anglo-Indians, fifty naye paise during the journey and Seventy five naye paise during treatment. Indians, twenty five naya paise during the journey and thirty seven naye paise during treatment

Provided that for the purpose of this rule no person or member of the family of person who pays more than Rs. 50/- as kist per annum or whose income from any other source than land exceeds Rs. 50/- per mensem shall ordinarily be classed as indigent nor shall any person be classed as indigent who has at the time or can obtain from relative the means of paying his expenses. Any person claiming to be indigent for the purpose of this rule shall produce a certificate to that effect from the village headman (including the village headman, if any, in a municipality) or from the subsidized rural medical practitioner if there is one in the village or from two respectable inhabitants of his village or from the executive authority of the municipality or the presidents of the district boards as the case may be.

A list of officers in the Andhra Pradesh State authorized to grant his concession is given in Annexure B.

15. Indigent patients and their attendants proceeding to the Pasteur Institute, Coonoor, or to the nearest anti-rabic treatment centre other than a mission hospital should be paid in cash a single third class fare by the shortest and cheapest route by the officer, who despatches them and the Director, Pasteur Institute, Coonoor or the medical officer in charge of the treatment centre will make similar arrangements for the patient's return journey.

Persons who are exposed to infection from rabid animals or those suspected to be rabid when applying for certificates of indigency should produce evidence to the satisfaction of the officers and others referred to above that they have actually been exposed to the risk of infection with rabies etc. The officers and others who have been authorized to issue certificates of indigency should insist on such evidence before the grant of such certificates.

16. The following procedure should be adopted in regard to the payment to be made to indigent persons and their attendants proceeding to or returning from anti-rabic treatment centre and the recoveries to be made from the local bodies concerned. The railway fares should be paid in cash by the officers despatching the indigent patients, money being drawn on contingent bills debitable to "Advances Repayable-Objection Book Advances - Other Officers." The despatching officers should, with reference to Rule 23, give intimation to the local bodies concerned regarding the amount paid to indigent persons for railway fares and maintenance charges. These amounts should be recovered from the local bodies concerned by presenting bills. A copy of the intimation should also be sent to the Accountant-General, Andhra Pradesh, who will watch the recoveries made from the local bodies. The recoveries will be credited to the same head.

As regards the payment of maintenance charges for days spent at the treatment centre and for the days occupied by the return journey and also of the third class railway fare or the actual cost of transit by road or by river, when necessary, for the return journey to indigent patients, who are not Government servants coming from local board or municipal areas to Government medical institutions, which provide anti-rabic treatment, the following procedure shall be adopted :

The district boards or the municipalities should place with the superintendents or the medical officers of such of those Government medical institutions in their areas which provide anti-rabic treatment sufficient permanent advances from which the superintendents or medical officers should make payments to the indigent patients undergoing antirabic treatment in those institutions, recouping the expenditure every month or earlier if necessary, from the local bodies concerned by presentation of bills which should be paid promptly by the local bodies. Superintendents or medical officers of Government medical institutions should in no case draw money from treasury on contingent bills to meet the above expenditure, They should in no case incur from the above permanent advances any other expenditure except the maintenance charges for the days spent on treatment and for the days occupied by return journey and the third-class railway fare or the actual cost of transit by road or river, when necessary for the return journey, whichever is lesser.

Note :—Officers who are authorized to despatch indigent patients for anti-rabic treatment to the nearest anti-rabic treatment centre other than a mission hospital but who cannot draw money from the treasury may pay the railway fares to indigent patients and other attendants from the permanent advances held by them and subsequently recover the same from the local bodies concerned by presenting bills.

17. The patient may be paid in advance the actual cost of transit for journeys by rail or by road or by river, when necessary. and maintenance allowance for the period of his journey to the institute or the hospital. He should take with him and produce a certificate signed by the officer despatching him that he has been sent to the institute or any other centre for treatment at the expense of state revenues or by local or municipal funds. If the area to which the patient belongs is within the limit of a municipal town or of a local board, the name of the municipality or local board concerned should be stated in the certificate.

18. The maintenance allowance of the patient while under treatment and for the period of the return journey and also, if necessary, the Cost of transit for journeys by rail or by road or by river on the return journey, will be disbursed by the Director, Pasteur Institute, Coonoor. or the medical officer incharge of the treatment centre in the first instance and subsequently recovered from the treasury on production of a discharge certificate.

19. The discharge certificate to be granted by the Director or the medical officer should be prepared in duplicate. One copy should be despatched by him to the Government servant responsible for the original advance and the other should be attached to the bill for travelling allowance and subsequently recovered from the treasury on production of a discharge certificate.

20. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute or other treatment centre and should be supported by the intimation received from the officer responsible for the original advance,

21. Maintenance charges for days spent at the Institute or the treatment centre and for the days occupied by the return journey and also the third-class railway fare may be advanced on separate bills drawn by the Director or the medical officer who will certify thereon the days that the patient was under treatment or that will be occupied in the journey.

Note : —The bill drawn by the medical officer should exclude dieting charges incurred on behalf of any indigent person who has been admitted as an in-patient in any of the treatment centres other than the Pasteur Institute, Coonoor, while undergoing the treatment.

22. Any indigent person who is (a) a woman, (b) a child under 16 years of age, or (c) a man incapable by reason of age or other sufficient cause of travelling alone, may be allowed to be accompanied by not more than one attendant (except in the cases provided for in the note below) the cost of such attendant being debited to the same fund to which the charges on account of the patients are debited. Such attendant or attendants may be granted travelling expenses and maintenance allowances at the rate sanctioned for patients and also wages not exceeding Twenty-five naye paise a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the

attendant or attendants. This concession is also admissible to Government servant drawing not more than Rs. 100 a month and subject to the condition in Rule 4 to members of the families of such Government servants.

Note :—More than one attendant may be allowed on the authority of one of the authorities mentioned in Annexure B in special cases ask, e.g. when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant or when the patient woman and in addition to one attendant is compelled to take one or more children with her.

23. The despatch of each indigent person to Coonoor or any other centre except a mission hospital for anti-rabic treatment at the public expense should at once be reported to the Director or the medical officer concerned in the form given in Annexure C. A report should also be sent to the executive authority of the municipality or the president of the district board concerned the area from which the patient is despatched is within the limits of a municipal town or of a district board; and in every case a report should also at once be sent to the Accountant-General.

The report should state :-

(a) the amount of travelling allowance (by rail, road or river) advance;

(b) the number of days for which and the rate at which maintenance allowance has been advanced;

(c) the charges that should be borne by State revenues or by municipal or district board funds.

In the case of persons who of their own accord resort to any centre for anti-rabic treatment the necessary reports should be sent to the Accountant-General and the local bodies concerned by the medical officer in charge of the treatment centre.

24.(a) In the case of the indigent patients, the cost of anti-rabic vaccine and telegram charges will exclusively be debited to State funds but maintenance charges and the railway fares advanced to such patients will be recovered once a month before the end of the month from the local body concerned if the patient is resident within the jurisdiction of a district board or municipality. The exhibition of charges in the public accounts shall be as under :

(1) The cost of anti-rabic vaccine supplied to Government, Local Fund and Municipal hospitals recognized by the Government as anti-rabic treatment centres in the State should be treated as regular expenditure of the hospitals concerned and should be debited to "Medicine and hospital necessaries-Voted."

(2) The expenditure on service postage on account of telegrams sent to the Pasteur Institute, Coonoor, for the despatch of vaccine should be treated as a contingent charge of the hospital concerned and should be debited to "Contingencies Voted Miscellaneous."

(3) Advances of maintenance charges and third-class railway fares made by Superintendents or medical officers, of hospitals to indigent out-patients undergoing antirabic treatment should be classed as under :

(i) Advances repayable—Civil advances—Objection Book Advances Other officers (anti-rabic charges)" only in cases where the charges are recoverable from

local bodies and other subsequent recoveries being credited to the same head of account, and

(ii) 57. Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous (charge for the treatment of patients at the Pasteur Institute)" in cases where such charges are to be met from State Funds.

Note : —The procedure to be followed for the accounting of the expenditure on telegram the cost of vaccine and maintenance and other charges of patients undergoing anti-rabic treatment in local fund and municipal medical institutions recognized by the Government as antirabic treatment centres is laid down below

(i) *Expenditure on telegrams* :—Medical officers in charge of local funds and municipal medical institutions should utilize local fund or municipal perforated stamps for the despatch of Telegrams and recover the cost from State funds by presenting a bill at the end of each month to the Treasury Officer. This officer will debit the expenditure on the monthly bills to the contingencies of the Government Headquarters Hospital of the district which the local fund of municipal hospital is situated, adjust the amount to the credit of the district board or municipal council concerned and advise the president, district board, or the executive authority of the municipality of the claim made.

(ii) *Cost of vaccine* —The medical officers in charge of the local fund or municipal medical institutions may, after countersigning the bills, forward them to the Director, Pasteur Institute, Coonoor, who will present them at the Sub-Treasury, Coonoor, for debiting the amount to the Headquarters Hospital of the District concerned and crediting it to the funds of the Pasteur Institute.

(iii) *Maintenance and other charges* :—In the case of Government servants who are treated in local fund or municipal medical institutions, medical officers in charge of the institutions should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from State revenues by presenting at the treasury at the end of each month a bill countersigned by the District Medical Officer concerned and supported by proper vouchers. The Treasury Officer will pass the bill and adjust the amount of the bill to the credit of the district board or municipal council concerned.

(b) In the case of indigent patients other than Government servants who come from other local board or municipal area, the medical officer of the local fund or municipal medical institution wherein they are given anti-rabic treatment should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from the local board or municipal council concerned. All claims arising in those cases should be settled by the local body within a month from the date of receipt of the bill. The Government leave it to the local bodies concerned to make their own arrangements in regard to the manner in which the amounts are to be adjusted.

25. The Director or the medical officer concerned may make advances to indigent patients who come to the institute or the treatment centre at their own expense but are unable to maintain themselves or to pay for their return journey. Such advances should be recovered from the local bodies concerned by presenting immediately on completion of the treatment a bill supported by the certificate of indigence produced by

arrives without a certificate of indigence, the Director or the medical officer in charge of the treatment centre may admit the patient without waiting for the certificate, but he should at once send the name and address of the patient to the executive authority of the municipality or the Tahsildar of taluk concerned with a request that a certificate of indigence should be sent, The executive authority of the municipality or the Tahsildar should treat such communications as very urgent and send a reply to the medical officer concerned before the patient has completed the treatment, i.e., within 14 days of the persons' admissions as patient. On receipt of the certificate from the Tahsildar or the executive authority, the maintenance allowance and third-class railway fare advanced to the patient should be recovered from the local body concerned by presenting a bill as prescribed above. If, on the other hand, no certificate is received from or given by the executive authority or the Tahsildar, the Director or the medical officer concerned should recover, if possible, the charges from the patient, and if this cannot be done, the possibility of recovering them should be investigated in the following manner

The Director or the medical officer concerned should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District Officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director or the medical officer that they have done so. The Director or the medical officer should then recover from the treasury any-sum of money advanced by him producing the District Officer's acceptance in support of the claim. If the patient resides within the area under the jurisdiction of a municipality or district board within the Andhra Pradesh State, the claim should then be passed on to the local body concerned for adjustment. If the patient resides outside the Andhra Pradesh State, the Director or medical officer should correspond in the manner indicated above direct with the District Officer accepts the claim any sum of money advanced should be recovered from the treasury producing the District Officer's acceptance as a voucher. The Accountant-General, Andhra Pradesh, will then debit the amount advanced to the State Government concerned through the exchange accounts. If no District Officer accepts the claim, it should he adjusted finally as a State charge-under the head "57 Miscellaneous-Miscellaneous and unforeseen charges-Miscellaneous charges for the treatment of patients at the Pasteur Institute" in the books of the Accountant-General, Andhra Pradesh.

26. With regard to indigent patients who are sent for treatment from the Pasteur Institute to the Government Hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet, and in the case of death, of their burial or cremation, as the case may be and recover the cost in accordance with the procedure laid down in Rules 23 to 25.

ANNEXURE A

(See Rule 7)

List of officers empowered to grant concessions to Government servants employed Under them or subject to their authority to proceed to the Pasteur Institute, Coonoor or any other centre for Anti-rabic treatment other than a mission hospital

Agriculture Department

Chief Conservator of Forests	Principal, Andhra Veterinary College.
Officers of and above the rank of Assistant Conservators in the Forest Dept.	Director of Animal Husbandry, Andhra Pradesh.
Director of Agriculture Gazetted Officers of the Agriculture Dept.	Gazetted Officers, Animal Husbandry Department.
Dy. Registrars of Co-operative Societies	Registrar of Joint Stock Companies.

Industries Department

Director of Industries and Commerce.	Director of Stationery.
Gazetted Officers of the Industries Dept.	Director, Government Printing Press.

Finance Department

Examiner of Local Fund Accounts.

Home Department

Inspector-General of Police.	Chief Judge, Court of Small Causes.
Deputy Inspector-General of Police.	Judges of the Small Causes Court Hyd.
Commissioner of Police.	Judge, City Civil Court, Hyd.,
District Supdts. of Police (including) Dy. Commissioner of Police, Hyderabad.	District Judges; Sub-Judges; District Munsiffs.
Assistant Superintendent of Police	Administrator General & Official Trustee.
Dy. Superintendents of Police.	
Commandants of Spl. Armed Police Units.	Advocate-General.
Principals, Police Recruits' Schools.	
Inspector-General of Prisons and Chief Inspr. of Certified Schools.	The Public Prosecutor, Andhra Pradesh.
Supdts. of Jails and Borstal Schools and Headmasters of Certified Schools.	The Government Pleader, Andhra Pradesh.
The Hon'ble the Chief Justice of the High Court of Judicature at Hyderabad.	City Magistrate. Transport Commissioner.

Education Department

Director of Public Instruction.	District Educational Officers.
Deputy Director of Public Instruction.	Inspectresses Girls' Schools.
Commissioner for Govt. Examinations.	Principals of Govt. Colleges.

Health Department

The Director of Medical Services.	Commissioned Medical Officers.
The Director of Public Health.	Civil Surgeons,
Assistant Director of Public Health.	Military Assistant Surgeon.
The Chemical Examiner to Government.	Civil Assistant Surgeons & Sub-Assistant.
District Health Officers.	Surgeons in independent charge of hospitals or dispensaries.

General Administration Department

Secretary to the Governor

Military :—[Deleted by Memo. No. 64583/2l56/Accts./63-4, Dt. 10-4-1964]

Secretaries, Deputy Secretaries and Under-Secretaries to the Government.	Secretary to the Andhra Pradesh Legislatare.
The Chairman, the A.P. Public Service Commission.	Senior Translator to Government.

Public Works Department

The Chief Engineer, General.	The Electrical Engineer and Assistant Electrical Engineer.
The Chief Engineer, Buildings and Public Health.	The Chief Electrical Inspector and the Assistant Engineers under the Chief Electrical Inspector.
The Chief Engineer, Highways.	State Port Officer.
The Chief Engineer for Irrigation.	Port Officers & Port Conservators.
The Chief Engineer for Electricity. Superintending Engineers.	Chief Operation Engineers and Chief Construction Engineer.
Executive Engineers & Divisional Electrical Engineers.	
All Sub-Divisional Officers and all Heads of Offices (for persons immediately subordinate to them).	

Local Administration Department

Inspector-General of Local Administration.	The Sanitary Engineer.

Director of Town Planning.	The Dy. & Assistant Sanitary Engineers.
Revenue Department	
Board of Revenue Collectors.	Officers of and above the rank of Assistant Director in the Survey.
Divisional Officers.	Department and Sub-Assistant of Survey.
Tahsildars.	Heads of Public Offices in Hyderabad.
Gazetted officers of the Excise Department.	Inspector-General of Registration. District Registrars, Sub-Registrars.
Deputy Tahsildars in independent charge	Registrar-General of Births, Deaths and Marriages.

Social Welfare and Labour Department

Commissioner of Labour, Department.	Director, Social Welfare.

ANNEXURE B

[See Rules 14, 16 and 22]

List of officers empowered to grant concessions to indigent persons not employed in the public service to proceed to the Pasteur Institute, Coonoor or any other centre for Anti-rabic treatment that is nearest

(1) Commissioned Medical Officers.	
(2) Civil Surgeons.	
(3) Military Assistant Surgeons.	
(4) Civil Asst. Surgeons and Sub-Asst. Surgeons in independent charge of hospital.	
(5) Veterinary Assistant Surgeons.	
(6) District & Municipal Health Officers.	
(7) Collectors.	
(8) Divisional Officers.	The officers will exercise their powers only when there is no medical officer present at the Station.
(9) Tahsildars.	
(10) Dy. Tahsildars in independent charge.	
(11) Officers of the Police Department of the above the rank of Dy. Supdt.	
(12) Sub-Registrars.	

In the absence of Gazetted Officer, the highest civil authority in the place is empowered to issue the requisition.

ANNEXURE C

[See Rules 8 and 23]

Form of Intimation of Despatch of Patients for Anti-Rabic Treatment

(1) Name of patient :

(2) Age and sex :

(3) Occupation or designation of appointment, if a public servant:

(4) Address in full :

(5) Father's name :

(6) Whether indigent or not :

(7) If indigent and not a Government servant, the municipal town or the local board area to which the patient belongs :

(8) Name of attendant or attendants, if any :

(9) Whether the expenditure in debitable to State, Local or Municipal Funds :

(10) Details of the amount advanced to the patient and the attendant or attendants, if any :

(a) Advance of one month's pay :

(b) Road journey allowance to the entraining railway station

(c) ……Class railway fare from to…… :

(d) ……Class steamer or boat hire at Rs…….. per head from……. to…….. :

(e) Diet enroute for……. day at…….. per day.

(11) The names and addresses of other persons who were bitten by the same animal.

Station : (*Signature of despatching Officer*)

Date : Designation.

Copy to be sent—

(i) (in duplicate) to the Medical Officer in charge of the inoculation centre or the Director of Pasteur Institute, Coonoor.

(ii) to the Accountant-General, Andhra Pradesh.

(iii) to the Executive Authority of the Municipality, or to the President, District Board, or to the officer immediately superior to the officer by whom the patient is sent.

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APPENDIX 19

[Deleted]

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APPENDIX 20

[See Chapter X, Article 260]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO PERMIT OR WRITE-OFF IRRECOVERABLE ARREARS OF LOANS AND ADVANCES

Note : —(1) The exercise of these powers is subject to the same conditions as those laid down for writes-off of losses in APPENDIX 23.

(2) The limits mentioned in column (3) below refer to the amount or principal involved. When a competent authority remits or writes-off any irrecoverable amount under principal, it may also waive any unpaid interest due on that amount.

I. Advances to Cultivators

Sl.No.	***Class of loan or advances***	***Authority empowered to sanction remission of write off***	***Max. limit of sanction for each case***
(1)	(2)	(3)	(4)
(i)	Advances made under the Land Improvement and Agriculturist's Loans (General) Rules, 1933 :—		
	(a) If the work for which the loan was sanctioned has failed from causes beyond the borrower's control.	A Revenue Rs.250/- Divisional Officer. A Collector Rs.250/- Board of Revn. No. maximum	Subject to the provisions of Rule XXVI of the general rules.
	(b) in other cases	A Collector Rs.100/- Board of Rev. Rs. 500/-	See Instruction II in Chapter 5 of Part-III of the A.P. Loans [Takkavi] Manual.
(ii)	Advances made under the Agency (Tracts Partially Excluded Area) Agriculturists Loans Rules, 1933.	Agency Divnl. Officer— (a) in consultation with the Agent to the Government.	Rs. 200/- (subject to the provision of XI of the Rules).
		(b) without consulting the agent to the Government.	Rs. 100/-.

(1)	(2)	(3)	(4)
	(iii) Advances made under the Madras Agriculturist's Loans (Relief of Indebtedness) Rules, 1938.	A Collector Rs. 100/- Board of Revenue Rs. 500/-.	See Instruction II in Chp. 5 of Part III of the A.P. Loans [Takkavi] Manual.
	II. Miscellaneous Loans and Advances		
	Loans for members of communities eligible for the ameliorative measures undertaken by the Social Welfare Dept.—		
(i)	Loans for the acquisition of house sites for communities eligible for help by the Social Welfare Department & labourers given direct to individuals.	Collector of district in which Social Welfare staff is working.	Rs. 100/- for an individual.
		Director of Social Welfare.	Rs. 250/- for an individual.
(ii)	Loans for the acquisition of house sites for communities eligible of help by the Social Welfare Dept. & labourers given through Co-op. Societies under the control of the Co-op. Department.	Registrar of Co-op. Societies.	Rs. 250/- for a society.
(iii)	Advances to Chank Drivers.	Director of Fisheries.	Rs. 100/- for an individual driver.
	III. Advances repayable		
(i)	Special advances—Advances for the settlement of criminal gangs [industrial and agricultural advances] [See Article 252].	Commissioner of Labour.	Rs. 50/- for an individual, subject also to a total limit of Rs. 500/- in a year. [These limits apply to individual advances and agril. advances separately]
(ii)	Revn. advances [See Art. 256].	Revn. Divnl. Officers.	Rs. 25/-.
		A Collector.	Rs. 50/-.
		Board of Revenue.	Rs. 500/-.
(iii)	Forest advances [See Article 257]	A Conservator of Forests.	Rs. 200/-.
		Chief Conservator of Forests.	Rs. 1,000/-.

APPENDIX 21

[See Chapter XI, Article 262]

KINDS OF DEPOSITS

I. Revenue Deposits

This head includes the following kinds of deposits :—

(1) Earnest money deposits made by intending tenderers in all departments.

Note : —In the case of all auction sales in the Forest and Jail Department, Selling Officers are authorized to return the deposits of unsuccessful bidders at the close of the sale on each day but the gross transactions should be included in the Government Account (See Treasury Rule 7(2)).

(2) Initial deposits made by intending bidders at auction sale of abkari and opium privileges and fishery rentals, and also the further deposits made by successful bidders.

Note : - Selling officers are authorized to return the deposits of unsuccessful bidders at the close of the days sale, but the gross transactions should be included in the Government Account (See Treasury Rule 7(2)).

(3) Security deposits received from the leases of the infructs of Government trees.

(4) Security furnished in cash by a Government Servant or a contractor and not converted into an interest bearing form of security. (See Articles 279 and 280.)

(5) Deposits by villagers of the equivalent of free labour promised for Rural Reconstruction Schemes.

(6) Security furnished in cash by a private employer in respect of a Government servant lent to him on foreign service terms. (See Art. 293).

(7) Deposits made by holder of shooting licences in the Forest Department for the due fulfilment of the conditions of the licence.

(8) (a) Deposits furnished by the dealers under Rules 29(7) of the Andhra Pradesh General Sales Tax Rules, 1957.

(b) Deposits furnished by dealers, under Rule 48(2) of the Andhra Pradesh General Sales Tax Rules, 1947. [Memo.No. 34068/515/Accts./71-5, Dt. 4-4-1972]

(9) Security deposits furnished by the proprietors of entertainments under Rule 21 of the Entertainments Tax Rules, 1939.

(10) Moneys received by the Chief Electrical Inspector to the Government under the provision of the Electricity Act in cases where consumers of electrical energy dispute the claims of the licence;

(12) Initial deposits collected by Co-operative Inspectors and Social Welfare Revenue Inspectors for the formation of co-operative societies among the communities eligible for help by the Social Welfare Department for the purpose of acquiring land for house-sites, till the co-operative society is formed in each case.

(13) Deposits made under the provisions of the Madras Estates Land Act, 1908 (Madras Act I of 1908)

(a) The amounts collected under Section 3(4) of R.R. Act, 1947 and 55(1) of E.A, Act, 1948 in respect of which there are two or more claimants to the rent collected and when there is a dispute among them, to whom and in what proportion should the rent be paid;

(b) The amount referred to be taken by the landholders in disputed cases

(c) The amount recovered by miscellaneous bills issued to the landholders for the sanctioned amounts of arrears of rents if no claim is made within 90 days from the date of issue of the bill. [Memo.No. 36634-A1915168-7, Dt. 16-1-19691

[See also local rating 5 under Art. 64-67, A.P. Ac. VOL. II].

(14) Sale proceeds of land sold arrears of revenue.

(15) Receipts of estates under attachment or about to be sold for arrears of revenue, and deposits made by person who apply for sales of immovable properties to be set aside, (Sections 30, 36 and 37-A of the A.P. Revenue Recovery Act, 1864) (A.P. Act II of 1864).

(16) Compensation for lands acquired under the provisions of the Land Acquistion Act, 1894 (Indian Act of 1894).

(17) Fee for the survey of waste lands, till the land is sold in each case.

(18) Money received on account of all escheats, irrespective of their value pending final disposal under the orders of the competent authority.

(19) Amount received under the rules made under the Andhra Pradesh Buildings (Lease, Rent and Eviction Control) Rules, 1961 and issued in G.O.Ms.No. 892, Home (Accom. A) Department, dated 6-6-1968). [Memo.No. 53107/1554/68-2, Dt. 17-11-1968]

III. Criminal Courts' Deposits

This head includes the following items :—

(1) Compensation fines and costs due to an injured party and not to the Government in both appealable and non-appealable cases till they lapse under the ordinary rule and rewards ordered be paid out of fine or other moneys to informers of Police Officers under Section lI-A of the A.P. Gaming Act, till they are paid to the parties or lapse under the ordinary rule. (See also Article 267).

(2) Sale-proceeds of unclaimed perishable property.

Note : —If unclaimed property be sold because it is perishable and cannot be kept, or for the benefit of the owner, or because its value is less than Rs. 10 the proceeds should be held for six months in deposits. (See also Sections 26 and 27 of the Police Act, 1861 (Indian Act V of 1861) and item (1) in part 11 above).

(3) Surplus sale-proceeds of unclaimed and impounded cattle for 3 months. (See Section 17 of the Cattle Trespass Act, 1871 (Indian Act 1 of 1871), and Articles 135 and 136 of the Special Funds Code).

(4) Excess recoveries of feeding charges and fines on account of impound cattle. (See Article 135 of the Special Funds Code.)

(5) Sale-proceeds of property attached because the owner is evading a warrant for 2 years. (See Section 89 of the Criminal Procedure Code).

(6) Receipts relating to attached disputed property till it is restored. (See Section 146 of the Criminal Procedure Code).

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Moneys received in Criminal Courts for service of summons, for batta of witnesses and for other similar purposes.

(9) Licence fees and taxes recovered under the City Municipal Act by the City Magistrates, Hyderabad, which are payable finally to the Corporation of Hyderabad.

(10) Licence fees collected by the Magistrates under Section 212(9) of the Madras Local Boards Act, 1920, which are payable in full to the local bodies concerned.

(11) Moneys received by the Commissioner of Police, Hyderabad in his capacity as an ex-officio City Magistrate, from the accused persons let on bail.

(12) Compounding fees realised in Forest Offences.

[Memo.No. 102605-A/Accts./60-1, dated 17-12-1960]

IV. Personal Deposits

This head includes the transactions on account of the following :-

(1) Treasury cash orders.

(2) Wards' estates and attached estates.

(3) Official Receivers and the Official Assignee, Hyderabad.

(4) Irrigation cess fund.

(5) Electricity distribution schemes undertaken by the Government on behalf of municipalities.

(6) Leave salary fund of the Andhra Pradesh Municipal Engineering Service.

(7) Leave salary fund of the Andhra Pradesh Local Authorities Electrical Engineering Service.

(8) Leave salary, etc., funds of the Andhra Pradesh Municipal Commissioners.

(9) Governor's Bodyguards—

(a) Clothing etc., allowances to Sowars ;

(b) Sale-proceeds of weeping in the Bodyguard stables received by the Commandant.

(10) Moneys received by the Advocate-General, Andhra Pradesh in his official capacity.

(11) Jails—Cash property of prisoners.

(12) Police Funds—District Police Band Funds; City Police Band Fund and Clothing Account in the Police Training School, Anantapur, and Police Training School Hostel Funds (including Government advance), Anantapur.

(13) Mrs. A.V.N. College, Visakhapatnam.

(14) District Medical Lending Libraries.

(15) Government hospitals Cash-deposits of patients (Cash receipts other than cash deposits towards hospital stoppages) and the/moneys relating to the "Entertainment and Sport Fund" in Mental hospitals.

(16) Leprosy Relief Committee (District Leprosy Committee) West Godavari District.

(17) Leprosy Relief Committee (Taluk Leprosy Committee), Tadepalligudem, West Godavari District.

(18) Leprosy Relief Committee (Sub-Committee), Kovvur Taluk, West Godavari District.

(19) Leper Colony Committee, Krishna District.

(20) District Branches of the British Empire Leprosy Relief Association.

(21) District Leprosy Relief Council, Cuddapah.

(22) Moneys of the National Tuberculosis Association, Waltair.

(23) Tuberculoses Funds, Nellore.

(24) Agriculture—Cash transactions of District Agricultural Officers with private firms and parties in connection with the scale of improved agricultural implements, seeds and manures to the ryots.

(25) Agricultural College, Bapatla, Funds relating to the university examinations conducted at the college.

(26) Animal Husbandry Department—Moneys received in advance by the Livestock Development Officer from agriculturists and/others for the purchase of animals on their behalf.

(27) Co-operative societies under liquidation.

(28) Government Polytechnics at Visakhapatnam, Kakinada, Vuyyuru and Tirupathi. Sports Hostels, Scholarships and Prize funds.

(29) District Commercial Museums in the Cuddapah, Anantapur and Chittoor districts.

(30) Lighting and cleaning charge collected in fish curing yards.

(31) Public Works Workshops (Vijayawada and Dowlaishwaram) and Government Press, Hyderabad—Fines realized from employees under the Payment of Wages Act. 1936 (India Act IV e of 1936).

(32) District Cyclone Relief Fund, Guntur.

(33) Grants received from the Indian People's Famine Trust Fund.

(34) Silver Jubilee Chenchu Relief Fund, Kurnool—Moneys allotted out of their Magistrates Silver Jubilee Fund to the District Committee, Kurnool for the Relief of the Chenchu patients at Pecheruvu and other hospitals.

[Memo.No. 50429/345/Accts./67-12, Dt. 19-7-1968]

(35) Caution money deposits collected from :—

(a) the students in the Government Medical Colleges, the Engineering Colleges, Anantapur and Kakinada (including deposits for electric lighting charges in the hostel), the Agricultural College, Bapatla, the Government Polytechnics, and the Government Industrial Training Institutes and Centres (for borrowing books from the School Library), and the Depressed Classes Hostel, Masulipatnam;

(b) the students in the Veterinary College, Bapatla. towards room rent. electric current. Cater charges, etc., in the hostel;

(c) pupil-compounders and pupil-midwives undergoing training in Government medical institutions;

(d) paid and unpaid House Surgeons and House Physicians

(i) as a security against loss or damage to the furniture and other property in the quarters, and

(ii) as a security against loss of, or damage to the equipment which they handle while engaged in official work;

(e) members of the Public borrowing books from the library attached to the Agricultural College, Bapatla, and the office of the Director of Industries and Commerce;

(f) apprentices admitted for training in the laboratory of the Chief Electrical Inspector to the Government;

(g) the students in the Government Colleges (including Science Students) for laboratory and library deposits taken;

(h) the students in Government Training Schools for Masters for safe return of library books, recovery of fines etc.;

(i) the students in Government Secondary and Training Schools for Women for safe return of library books; and

(j) parties for work done on their behalf by the Industrial Engineering branch of the department of Industries and Commerce.

[Memo.No. 16529/724/Accts./63-2, Dt. 25-6-1 963]

(36) Amount received under the rules made under the Andhra Pradesh Buildings (Lease, Rent and Eviction) Control Act, 1960 and issued in G.O. Ms.No. 547, G.A. (Accts-B), Dt. 29-4-1961.

V. Public Works Deposit (Including those relating to the Electricity Department)

The head comprises transactions of following classes :-

(See also Articles 73 and 74, Andhra Pradesh Account Code, Volume III):

(1) Cash deposits received from subordinates as security.

(2) Cash deposits received from contractors as security, including percentage deductions made from their bills.

(3) Deposits for work to be done.

(4) Sums due to contractors on closed accounts.

(5) Deposits from consumers or other service connection works and other works covered by the Indian Electricity Act, 1910 (India Act IX of 1910).

(6) (a) Sums due to labourers on nominal muster rolls and to monthly workcharged establishment on pay rolls in the Electricity Department (accounted for under the head "Net Wages Accounts").

(b) Sums due to contractors on their bills in the Electricity Department (accounted for under the head "Contractors" Balances")

(7) Miscellaneous deposits, including (until clearance) all items of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment.

VI. Deposits in connection with Elections

(This head includes deposits of candidates standing for election and deposits on cha1lengd votes received in connection with elections to the State Legislature).

[Memo.No. 7924/473/Accts./63-6, Dt. 11-9-1963].

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APPENDIX 22

[Deleted]

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APPENDIX 23

[See Chapter XII, Article 297]

POWERS OF SUBORDINATE AUTHORITIES TO WRITE OFF LOSSES

The Government have delegated to the authorities mentioned below the powers to write off finally losses of the kinds specified up to the limits noted against each, provided that the loss does not disclose

(i) a defect of the system or in the rules the amendment of which would require the orders of a higher authority, or

(ii) serious negligence on the part of one or more Government servants that might possibly call for disciplinary action requiring the orders of a higher authority.

Except when the Government have ordered otherwise in regard to any case or class of cases every sanction to a write off should be communicated at once to the Accountant General with an explanation of the full circumstances and with copies of the relevant portions of the correspondence relating to the subject.

Nature ad Description of the loss	Authority competent to sanction the write off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A. Losses of Public Moneys included in the Cash Accounts and Stores included in the Stock or other Accounts			
1. Irrecoverable value of stores or public money lost through fraud, negligence or other cases and unprofitable outlay on works.	Board of Revenue	5,000	The orders of the full Board should be obtained for writing off any amount that exceeds Rs. 1,000/-.
	Chief Conservator of Forests.	5,000	
	Conservator of Forests.	2,500	For deficits due to dry-age or wastage.
		1,000	In other cases.
	Chief Engineer for Electricity.	1,000	For write off of stores only.
	Chief Operation Engineers.		do.
	Chief Construction Engineer.		do.
	Chief Engineers.		do.
	Commissioner of Labour.	500	
	Director of Industries and Commerce.	500	
	Director of Social Welfare.	500 [Memo.No.47367/1597/Accts./75-l,Dt.15-7-1965]	
	Chairman, APPSC, Hyderabad.	500 [Memo.No. 46779/1322/168-5, Dt. 28-11-1968]	

Note (1) :—This item contains the general delegation of powers to be exercised in certain special cases are specified in the succeeding items.

(1)	(2)	(3)	(4)

Note (2) : —The expression "value of store" means the "book value" if satisfactory priced account are maintained and otherwise "replacement value" (i.e.) the cost of replacing the item by a new one and not one in the same condition. (See the Note under Article 139). The following special instructions apply to Forest Department Stores.

[Memo.No. 83066/Accts./59-2, Dt. 11-1-1960]

(i) Permit forms with no value impressed on them should be treated as ordinary stores and their value should be estimated with reference to the cost of paper and printing.

(ii) The value adopted for timber and other produce should be based on the market value except in the case of the stock in the forest lost by theft or fire, in which case the valuation of timber and other produce lost should be made with reference to their value at the place from which they were removed or lost and not with reference to their potential value when sold in a market.

(iii) For other stores and livestock, the value entered in the stocks returns should be adopted.

In regard to the write-off of the irrecoverable value of stationery articles lost or damaged, the Commissioner of Labour can exercise his powers upto a maximum limit of Rs. 300 only in each case (See item 2).

		Rs.
1. Irrecoverable value of Stores etc. (Contd.).	Chief Operation Engineers and Chief Construction Engineer in the Electricity Dept., High Court, Inspector-General of Police. Director of Fire Services, Inspector-Genl. of Prison, State Port Officer.	500
-do-	Director of Medical Services	300
	Special Officer, Indian Medicine Department.	300
		[Memo.No. 58089/Accts./65, Dt. 3-5-1968]
	Dy. Commissioner of Commercial Taxes. Chemical Examiner to Government, Agents to Government & Director of Fisheries.	500
		[Memo.No. 56179/1199/Accts./62-2, Dt. 19-9-1962]
	Agents to Government Collectors, Commissioner for Govt.	300

(1)	(2)	(3)	(4)
	Examinations, Commissioner of Police.		
		[Memo.No. 4847/Accts./61-4, Dt. 24-7-1961]	
	Fire Service Branch , Director of Agriculture, Jt. Director of Agriculture, Superintendent Engineer,	500	
	Director of Public Health, Director of Public Instruction, Registrar of Co-operative Societies.	300	
		[Memo.No. 25728/Accts./59-1, Dt. 22-9-1961]	
	[As amended in G.O.Ms.No. 189, Fin. & Plg. (Accts-II), Dt. 7-6-1983]		
	Sanitary Engineer, Director of Women's Welfare, Secretaries to the Government.	300	
		[Memo.No. 59529/Accts./60-1, Dt. 2-7-1960]	
	Secy. to Governor.	300	
		[Memo.No. 68887/2383/Accts./65-2, Dt. 12-11-1965]	
		(3) In the case of loss of cardamoms on account of cleaning and drying, the following procedure should be followed for purpose of writing off :—	
		(1) The normal deficiency in the weight of cardamoms in the following two stages may be fixed at the rates indicated against each—	
		(a) Picking off the stalks from the capsules—21 per cent.	
		(b) Drying green 'picked' cardamoms—89 per cent	
		(2) Only deficiencies in excess of those normal deficiencies should be dealt with a loss of Govt. revenue requiring the sanction of the competent authority to write off, and for the purpose of writing	

(1)	(2)	(3)	(4)
			off, the deficiencies, on account of the picking off of the stalks from the capsules exceeding 21 percent may be valued at 11 per cent of the average sale value of any cardamoms in the previous year and the deficiencies on account of drying of green "picked" cardamoms exceeding 89 per cent may be valued at the average sale value of dry cardamoms in the Previous year.
	Director of Animal Husbandry.	Rs. 500/- in each case subject to a maximum of Rs 2,500/- per annum.	
	Deputy Director of Animal Husbandry and Officers of similar rank.	Rs. 50/- per each case subject to a maximum of Rs. 500/- per annum. [G.O.Ms.No. 189, Fin. & P1g. (Accts.-II) Dept., Dt. 7-6-1983].	
	Superintending Engineers in the Public Works and Electricity Depts.	Rs, 3 00/- Superintending Engineers of Electricity Dept. may write off irrecoverable value of value of stores upto Rs. 600/-.	
	Chief Electrical Inspector to Govt. and the Executive Engineer (Electrical), Vijayawada. Inspector-Genl. of Local Admn.	Rs. 250/-.	
	Transport Commnr.	Rs. 1,000/- at a time, subject to a maximum of Rs. 5,000/- per annum. [G.O.Ms.No. 239, Fin., Dt. 9-9-1982]	
	Administrator-Genl. and Official Trustee, Advocate-General, Chief Judge, Court of Small Causes, Chief City Magistrate.	Rs. 250/-.	
	*Director of Central Stores Purchase Department.	(Not exceeding Rs. 200/- p.a.) [Memo.No. 52937/Accts./63-l, Dt. 6-8-63]	
	District & Sessions Judges.	Rs. 200/-.	
	District Magistrates (Judicial).	Rs. 200/-.	

(1)	(2)	(3)	(4)
	Inspector-Genl. of Registration;	Rs. 200/-.	
	Judge, City Civil Court;	Rs. 200/-.	
	Dy. Inspector-Genl. of Police; Regnl. Fire Officers.	Rs. 150/-.	
		[Memo.No. 58089/Accts./65, Dt. 3-5-68]	
	Deputy Commissioner of Excise.	Rs. 100/-.	
	District Forest Officers	. -do-	
	District Medical Officers.	-do-	
	Divisional Inspectors of Schools.	-do-	
	Executive Engineers.	-do	
	**Divisional Electrical Engineers.	-do-	

An officiating Executive Engineer may exercise this power, provided that the officiating period is likely to exceed three months. When he has once done so, he may exercise it again whenever he acts as Executive Engineer, whatever the period, unless the power has been expressly withdrawn,

The power delegated to Divisional Electrical Engineer does not extend to writing off unprofitable outlay on works.

	Principals, Medical Colleges.	Rs. 50/-.	
	Director, Govt. Press.	-do	
	*Superintendents of Government Hospitals.		
	**Electrical Engineer (General).		
	Director of Fire Services.	-do-	
	District Supdts. of Police.	-do	
		[Memo.No.21057/856/Accts./63-1,Dt.10-4-1963]	
	*The Commandants of the Special Armed Police Units.	-do	
	*Divl Fire Officers.	-do	
		[Memo.No.58089/Accts./65, Dt. 3-5-1968]	
	Commander, Second Circle, National Cadet Corps., Radio Engineer.	Rs. 20/-.	
	Principals, Police Training Schools.	Rs. 10/-.	
		[Delete Memo.No. 21057/856/Accts./63-1, Dt. 10-4-1963]	

(1)	(2)	(3)	(4)

* In the case of a Government Hospital the limit should be applied with reference to the total loss or deficiency that comes to light in the course of a complete stock-taking.

**The power delegated to the Electrical Engineer (General) is restricted to writing off only the irrecoverable value of stores borne on the stock account. The limit of Rs. 50/- applies to the value of each article or similar articles written off at a time. Survey reports of all such item written off should be sent to the Accountant-General with the Accounts.

Note :—The power delegated to the Commander, Second Circle, National Cadet Corps, is restricted to writing off only irrecoverable value of stores.

(2) (a) Irrecoverable value of stationery articles lost or damaged [See Annx. 'E' to R.9 of the Stationery Manual, Volume-I]	1. Board of Revenue	Rs. 5,00 0/-.
	2. Chief Conservator of Forests	Rs.5,000/-
	3. Conservator of Forests	Rs.1,000/-
	4. Chief Engineers	Rs.500/-
	5. Director of Industries and Commerce.	Rs.500/-
	6. High Courts	-do-
	6A. The Registrar of A.P. Administrative Tribunal.	-do-
	7. Inspector-Genl, of Police.	-do
	8. Inspector-Genl. of Prisons.	-do-
	9. Director of Medical Services.	-do-
	10. Commissioner of Labour	Rs. 3 00/-.
	11. Collectors.	-do
	12. Commissioner for Govt. Examinations.	-do
	13. Director of Agriculture.	-do
	14. Director of Public Health.	-do-
	15. Director of Public Instruction	-do
	16. Deleted	[G.O.Ms.No. 189, Fin., Dt. 7-6-1983]
	17. Registrar of Co-operative Societies	Rs. 300/-.
	18. Sanitary Engineer.	-do

(1)	(2)	(3)	(4)
	19. Dy. Secy. to Govt. in Home. (Est.) Dept., and Secretaries to Govt. in other Departments.		-do
	20. Secretary Legislature.		300
	20-A. Secy. to Governor.		-do
	21. Supdtg. Engineer, P.W.D.		
	22. Superintending Engineer Electricity Departments.		300
	23. Executive Engineer (Electrical, Vijayawada). Director of Animal Husbandry.		Rs. 500/- in each case subject to a maximum of Rs. 2,500/- per annum.
	Deputy Directors and Officers of similar rank.		Rs. 50/- in each case subject to a maximum of Rs. 500/- p.a. [G.O.Ms.No. 189, Fin. (Accts.II) Dept., Dt. 7-6-1983]
	24. Director of Printing and Stationery.		500 [Memo.No. 79200/2799/Accts./65-2, Dt. 2-8-1966]
	24A. Inspector-General of Local Administration.		300
	25. Administrator-General and Official Trustee.		200
	26. Advocate-General.		-do
	27. District Sessions Judges.		-do
	28. Inspector-General of Registration.		-do
	29. Deputy Inspectors General of Police.		150
	30. Dy. Commissioner of Excise and Prohibition.		100
	31. District Medical Officer.		-do
	32. Divl. Inspectors of Schools.		-do-
	33. Executive Engineers.		-do
	34. Divnl. Electrical Engineers.		-do
	35. Principals Medical Colleges.		-do-

(1)	(2)	(3)	(4)
	36. Director, Government Press.		-do-
	37. Supdts. of Govt. Hospitals.		-do-
	38. District Forest Officers.		-do-
	39. Principal, Agricultural College, Bapatla (b).		50
	40. Electrical Engineer (General).		-do-
	41. Radio Engineer.		20
	42. Superintendents of Police.		10
	43. Principals, Police Training Schools.		10
	44. Heads of Offices of the Agricultural Dept. and above the rank of Asst. Director of Agriculture (C).		10
	45. Live-stock Devlpt. Officer.		10.
	46. Principal, Veterinary College, Bapatla (C).		10
	47. Asst. Director of Printing and Stationery (D).		20

Memo.No. 79200/2799/Accts./65-2, Dt. 2-8-1966]

Note (A) :—The order of the Full Board should be obtained for writing off any amount that exceeds Rs. 1,000.

Note (B) and (C) :—The powers of write-off are subject to restrictions imposed in the remarks column against item 6 below.

Note (D) :—The total amount written off should not exceed Rs. 500/- in any one year, [Memo.No. 79200/2799/65-2, Dt. 2-8-1966].

(Memo.No. 6070/Exp-C/55-56, Finance, Dt. 5-6-1956
and Memo.No. 38768/Exp-C156-2, Finance, Dt. 12-7-1956)

		Rs.
(b) Irrecoverable deficiencies in stock of stationery & printed forms.	Chief Electrical Inspector to Government.	300
	Principal Agricultural College, Bapatla.	50

(1)	(2)	(3)	(4)
	Heads of Offices of the Agricultural Dept. of and above the rank of District Agricultural Officers.	10	See the remarks against item 6 below.
	Livestock Devlpt. Officer.	10	
	Asst. Director of Stationery.	5	The total amount written off should not exceed Rs. 100/- in any one year.
3 Value of superseded or useless publications and missing stores and publications.	Director, Govt. Press.		The total amount written off should not exceed Rs. 500/- in any one year.
4. (a) Value of superseded Publications	Director of Animal Husbandry.	750	Rs.300/- in each case subject to a maximum of Rs.1,000/- per annum.
			[Memo.No.75798/Accts./59, Dt.22-9-1961] [G.O.Ms.No.189, Fin(Accts-II) Dept, Dt.7-6-1983]
(b) Value of Missing books in Firka Central Libraries	Collectors.	100	The total amount written off should not exceed Rs.300/- in any one year.
5. (i) Value of Livestock lost or dead or transferred to Pinjarapole or destroyed.	Director of Agriculture.	500	In each case. The total amount written off should not exceed Rs.2,500 in any one year.
			[Memo.No.75798/Accts./59, Dt.22-9-1961]
	Joint Director of Agriculture. […….]	300	The total amount written off should not exceed Rs.2,500/- in any one year.
	Gazetted Asst.to the Head quarters. Dy.Director of Agriculture.	200	
		[G.O.Ms.No.189, Fin(Accts-II) Dept, Dt.7-6-1983]	
	Director of Agriculture	Rs.500/- in each case. The total amount written off should not exceed Rs.2,500/- in any one year.	Rs.300/-. The total amount written off should not exceed Rs.2,500/- in any one year.

(1)	(2)	(3)	(4)
	Joint Director of Agriculture.	Rs. 300 in each case.	Nil
		Rs. 2,500 in each year.	Nil
	Director of Animal Husbandry.		Rs. 2.000 in each case subject to a maximum of Rs. 20,000/- per annum.
			[G.O.Ms.No. 189, Fin. (Accts-II) Dept., Dt. 7-6-1983]
(ii) Value of livestock lost or dead.	Livestock Development Officer.	100	The total amount written off should not exceed Rs.1,000 in any one year.
	Director of Industries & Commerce.	200	The total amount written off should not exceed Rs.400 in any one year.
	Inspector-General of Prisons.	100	The total amount written off should not exceed Rs.100 in any one case and Rs.1,000/- in any one year.
Inspector-Genl.of Police.	Rs.5,000/- for a horse at a time and Rs.15,000/- in one financial year.		Write off the value of condemned/deceased horses from the numerical strength of the city mounted police and the disposal of the condemned horses through public auction.
			[G.O.Ms.No. 298, Fin. & Plg., Dt. 24-8-1977]
(iii) Value of missing or unserviceable stores.	Gazetted-Assistant to the Headquarters Dy.Director of Agriculture.		Upto Rs.100/- in each case. Rs.100/-
6. Value of livestock lost or dead, and stores, or other dead stock including furniture loss or become unserviceable	Principal, Agricultural College, Bapatla.	50	The total amount written off together with any amount written off on account of deficiency in stock of stationery and printed forms under item 2 should not exceed Rs. 3 00/- in any one year. The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
	Head of offices of the Agril. Dept.		The total amount written off together with any amount writ-

(1)	(2)	(3)	(4)
	& above the rank of District Agril. Officer. Livestock Devlpt. Officer.	10	ten of on account of deficiencies. Of stock on account of stationery and printed forms under item 2 should not exceed Rs. 100/- in any 1 year for any one office. The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
7. Value or cost of replacement of egg setting and chikens that die in transit supplied to private parties from Agricultural College Dairy, Bapatla or a Research Station.	Direct of Agri.	300	The total amount written off should not exceed Rs. 100/- in any one year for any one station.
	Dy. Director of Agriculture Livestock Development Officer.	10	The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
	"Director of Animal Husbandry.		In the case of chicken that die in transit, Rs. 100/- per annum for each station and in respect of sheep & goats that die in transit Rs. 500/- per annum for each station. [G.O.Ms.No. 189, Fin. (Accts-II) Dept., Dt. 7-6-1983]
8. Dryage, Wastage or deficit in farm produce, seeds and manures and deficits in chemicals stores for sale or for use.	Principal of Agri. College at Bapatla.	No. Limit.	The authority to sanction in a write off of a loss in weight should report the fact at once with head quarter of the deptt., who should scrutinize the write off and if he considers that the loss in weight, is due to fraud, theft or gross defect in storage make an immediate report to the Govt. and the Accountant-General.
	Head of Scientific Sections in the Agril. College & Research Institute.	Do.	
	Fruit Specialist.	Do.	
	Sugarcane specialist.	Do.	A half-yearly statement giving full particulars with reasons for all classes of write-off sanctioned by the departmental authorities, should also be sent to
	Dy. Directors of Agril., Livestock Devlpt. Officer	Do.	

(1)	(2)	(3)	(4)
	(in regard to the Livestock Research Station, Guntur.)		the Govt. and the Accountant—General. The book values of the articles written off should be specified against each item in the statement. [Memo.No. 75798/Accts./59, Dt. 22-9-1961]
	Joint Director of Agriculture.		Scrutiny of cases sent by the Heads of Sections, Principals & Dy. Directors of Agriculture.
Dryage, Wastage or deficit in Farm produce, seeds & manures & deficits in chemicals stores for sale or for use. (a) Losses due to wastage & dryage.	Joint Director of Agriculture.		Scrutiny of cases sent by the Heads of Sections, Principals & Dy. Directors of Agriculture.
(i) Paddy seed and other seeds.	Joint Director of Agriculture.		Upto 1 ½ % to 5% of the quantity purchased and stocked in a depot. [Memo.No. 75798/Accts.159, Dt. 22-9-1961] During the year. During 1 ½ % Millets, 5%, Groundnut, 5% Green Manure seeds, 21/2%, Cotton seeds, 2% in addition to S.TS.
	Director of Agri.		Do.
(ii) Manures (Ground nut and other oil cakes, chemical manures, bone meal).	Director of Agriculture		Upto 1% of the quantity purchased and stocked in a depot during the year in addition to stocks under S.T.S.
	Joint Director of Agriculture.		Do. [Memo.No. 75798/Accts./59, Dt. 22-9-1961]
8. Losses of Grains etc., in storage in	Director of Animal Husbandry.		(i) Paddy 1 ½ %. (ii) Millets 5%.

(1)	(2)	(3)	(4)
various institutions of Animal Husbandry Dept.			(iii) Groundnut 5%, (iv) Other pulses 5%. (v) Dry Fodder 3%. (vi) Fertilizers and Chemicals 1%. [Memo.No.32216/574/Accts./70-4, Dt.11-9-1970]
Deficits in pesticides in transport handling storage etc.	Director of Agriculture.		1/4% of Quantity hand led. [Memo.No. 59520/57/Accts./67-7, Dt. 30-5-1968]
9. Loss resulting from jobs spoiled by aprentice-labour in Industrial School.	Inspector of Industrial Schools	100	The total amount written off should not exceed Rs. 500/- in any one year for any one Industrial Schools.
	Chairman A.P.P.S.C. Hyderabad.	500	[Memo.No. 46779/1322/68-5, Dt. 30-6-1969]
10. Irrecoverable value of unserviceable stores.			
(i) Excise Department.	Asst. Commnr. of Excise.	25	The destruction or sale of unserviceable articles should be ordered only after personal Inspection.
(ii) Medical Department.	Superintendent of Government Medical institutions.	No limit.	The Supdt. may auction absolete and unserviceable articles and write-off their value from the stock books. Only Registered Medical Practitioners including medical men in Govt. employ, should be allowed to bid for unserviceable surgical instruments or appliances.
(iii) Animal Husbandry Department.	District Veterinary Officers.	25	The total amount written off by each Officer, should not exceed Rs. 150 of year.
Director of Animal Husbandry			Rs. 500/- in each case subject to a maxi. of Rs. 5,000/- p.a.

(1)	(2)	(3)	(4)
Dy. Director of Animal Husbandry and Officers of similar rank.			Rs. 250/- in each case subject to a maximum of Rs. 2,000/- per annum.

[G.O.Ms.No.189,Fin.(Accts-II)Dept., Dt. 7-6-1983]

Note : —The power delegated to Government servants of the Animal Husbandry Department in regard to Department in this item should not be exercised in regard to any loss for which any one can be held personally responsible.

(iv) Social Welfare Department :- Hostels or boarding houses managed by the Social Welfare Department.	Director of Social Welfare	25	The total amount written off in a year should not exceed Rs.50 for each hostel or home.
	The Collector concerned.	25	The total amount written off in a year should not exceed Rs.25/- for each hostel or home.
(v) Police Department.	Inspector-General of Police.	4000	
	Commissioner of Police.	400	
	Deputy Inspector-General of Police.	250	
	Supdt. of Police.	50	
	[Inserted as per G.O.Ms.No. 15, Fin. & P1g. (A&L) Dept., Dt. 7-1-1976]		
(vi) Industries Department.	General Manager, Andhra Paper Mills, Rajahmundry.	300	The officers may purchase or condemn/stores other than furniture upto the monetary limit noted against each. The limited refer to the cost of each of article or any number of articles of the same kind purchased or codemned by the officer at any one time whether for one office or a number of offices.
	Ceramic Expert, Gudur, Deputy Director of Industries & Commerce, Assistant Director of Industries & Commerce, Principals of Polytechnics, Principal, Oil Technological Institute, Anantapur.	200	

(1)	(2)	(3)	(4)
	Glass Technologist, Gudur.	100	
(vii) Information and Public Relations Department.	Director of Information and Public Relations	200	
11. Losses of tools and plant—			
(i) Public Works Department.	Superintending Engineers and Executive Engineers, Agents to the Government, Visakhapatnam & East Godavari, Secretary to the Governor.		—See the Departmental Code or Manual.
	(Memo.No. 64783/2156/Accts./63-4, Dt. 10-4-1 964]		
(ii) Electricity Department.	Chief Engineer.	1,000	
	Chief Operation Engineers and Chief Construction Engineers, Superintending Engineers and Executive Engineers, the Chief Electrical Inspector to Govt. including Divisional Electrical Engineers.	500	See the Departmental Manual.
(iii) Animal Husbandry Dept.	Director of Animal Husbandry.		Rs. 250/- each time subject to a maximum of Rs. 2,000/- p.a.
	[G.O.Ms.No. 189, Fin. (Accts. II) Dept., Dt. 7-6-83)		
12. irrecoverable value of furniture etc., damaged or lost through fraud, negligence or other causes—			
(i) Nurses quarters attached to Government Hospitals.	Director of Medical Services.		The cost of condemned and missing articles of furniture and crockery may be written off and new articles purchased to replace them upto a limit of Rs. 100/- for each hospital in any one year.
(ii) Chemical Examiner's Dept.	Chemical Examiner to Government.		The power is to be exercised only in respect of loss on account of articles these have

(1)	(2)	(3)	(4)
			become unserviceable other wise than in the ordinary course by fair wear and tear and the total amount written off should not exceed Rs. 100/- in a year.
(iii) Schools under Social Welfare Department.	Director of Social Welfare. Collectors of Districts in which Social Welfare Department's staff is working.	50 25	The limit applies to the amount written off at any one time on account of any one school.
(iv) Schools in Ex- Criminal Tribes Settlements.	Director of Social Welfare.	100	
(v) Chenchu Schools, Kurnool.	Collector of Kurnool.	25	The limit applies to the amount written off in each case.
13. Wastage of salt in connection with the working of fish curing yards.	Director of Fisheries.		The total amount written off should not exceed Rs. 4,000/- in a year for all the yards.
	Deputy Director of Fisheries.		The total amount written off should not exceed Rs. 1,000/- per annum for all the yards.
		Memo.No. 56179/l799/Accts./62-2, Dt. 19-9-1962]	
13. (a) Losses due to breakages of Ceramic Wares in the Govt. Ceramic Factory, Gudur.	The Director of Industries and Commerce.		Rs. 500 or 2% of the turnover whichever is greater.
		[Memo.No. 44l62/Accts./63-1, Dt. 3-7-1963]	
(b) Losses due to breakages of crockery etc.	Asst. Comptroller Govt. House Department.	20	The total amount written off towards breakages of crockery etc., should not exceed the limit in column (3) in a month.
		[Govt. Memo.No. 14717/Accts./60-2, Dt. 10-3-1960]	
14. Demurrage charges.	Director of Industries and Commerce.	100	One per cent of the total.
			"Director of Animal Husbandry. Rs. 100/- in each case subject to a max. of Rs. 1,000/- p.a."
		[G.O.Ms.No. 189, Fm. (Accts.II) Dept., Dt. 7-6-1983]	

(1)	(2)	(3)	(4)
15. Loss in handling milk in Govt. Dairy Farms in the State.	Director of Animal Husbandry and Fisheries.		One per cent of the total quantity of milk handled at each Farm per year.
16. Irrecoverable losses on account of casualties in fish and fish seed and dryage, wastage, in the stock of fish and prawns.	Director of Fisheries.		Rs. 500/- at a time.
	Deputy Director of Fisheries.		Rs. 200 at a time.
	[Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]		
17. Losses relating to furniture, weights and measures, padlocks and keys in the Department of Treasuries and Accounts.	Director of Treasuries and Accounts.	100	The limit applies to the amount written off in each case.
	[Memo.No. 7100-A/Accts./63-2, Dt. 18-2-1963]		
18.			
19.			
20.			
21. Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works.	Director of Archaeology & Museums.		Rs. 500/- each case.
22. (a) Irrecoverable value of stationery articles lost or damaged.	Director of Archaeology & Museums.		Rs. 500/- each case.
(b) Irrecoverable deficiencies in stock of stationery and printing forms.	do.		Rs. 500/- each case.
23. Value of superseded or useless	do.		Rs. 500/- per annum.

(1)	(2)	(3)	(4)
publications missing stores and publications.			
24. Value of Missing or damaged books in departmental library.	do.		Rs. 500/- per annum.
25. Irrecoverable value of missing and unserviceable stores.	do.		Rs. 500/- per annum.
26. Losses of tools and Plants in Archaeology and Museums Dept.	do.		Rs. 3 00/- per annum.
27. Irrecoverable value of furniture etc, damaged or lost through fraud, negligence of other causes.	do.		Nil.
(vi) Archaeology and Museums Dept.	do.		Rs. 500/- per annum.
28, Value of superseded or useless photo & drawing materials.	do.		Rs. 500/- each case.
29. Value of missing painting or exhibits.	do.		Rs. 500/- each case.
30. Irrecoverable value of painting or exhibits.	do.		Rs. 500/- each case.

[Memo.No. 74028/1430/Accts./70-1 1, Dt. 13-6-1974]

B. Losses of Account of Non-realisation of sums due to the Government

1 .(a) Irrecoverable costs awarded to the Govt. in civil petitions, and writ appeals.	Board of Revenues.	5,000	The orders of full Board should be obtained for writing off any amount that exceeds Rs. 1,000.
	Heads of Department and Collectors.	300	

(1)	(2)	(3)	(4)
(b) Irrecoverable costs awarded to Govt. servants in civil suits in which their defence has been sanctioned public expenses.	Board of Revn. Chief Engineer; Chief Conservator of Forests; Director of Industries & Commerce; Registrar of Co-op. Societies; Commnr. of Labour, Director of Agri.	500 300	The powers of write-off are the same as the powers of sanction for the defence of suits at public expense. —See the Note under Rule (iii)(a) against item 9(E) in Appendix (15).
(i) Irrecoverable costs awarded to Govt. servants in civil suits in which their defence has been sanctioned at public expenses.			500 in each case.
	Jt. Director of Agriculture.	300	Do.
	Superintending Engineers.	300	Do.
	[Memo.No. 75798/Accts./59, Dt. 22-9-1961]		
(ii) Irrecoverable losses incurred on account of non-realization of paddy and other seeds made to seed farm ryots.	Joint Director of Agriculture.	300	In each case in addition to stocks in S.T.S. Nil.
	[Memo.No. 75798/Accts./59, Dt. 22-9-1961]		
(c) Irrecoverable compensation awarded by Courts to Govt. servants in which their defence has been sanctioned at public expense.	Dist.Magistrate to the Mufassal and heads of departments in Hyderabad City.	150	See Rule (iii) (b) against Item 9(E) in Appendix (15).
Irrecoverable fees and fines			
(i) Cost of publishing notices of adjudication and annulment of adjudication under Secs. 30 & 37 of the Provincial Insolvency Act, 1920	High Court. District Judges.	No. limit.	The power of waiving the recovery may be exercised by each authority in regard to the insolvency cases on its own file and on the files of courts subordinate to it.

(1)	(2)	(3)	(4)
(India Act V of 1920)			
(i) Fines -			
Fines imposed in civil cases.	District Judges.	200	
Fines imposed in Criminal cases.	Sessions Judges.	No limit.	
Fines imposed in criminal cases by Additional and Assistant Sessions Judge.	Additional Sessions Judges. and Assistant Sessions Judges respectively.	No limit.	
All amounts imposed for Collection by Courts and recoverable by them as fines.	District Magistrates.	No limit.	
(iii) Pound fines & fees.	Sub-divisional Magistrates.	25	
(iv) Arrears of fees for the treatment of animals in Veterinary institutions.	Director of Animal Husbandry		The total amount written off should not exceed Rs.200/- in any one year for any one institution.
	[G.O.Ms.No.189, Fin & Plg.(Acct-II) Dept., Dt.7-6-83]		
(v) Charges for feeding and treatment of unclaimed animals in the Andhra Veterinary College Hospital or in a mufassal Veterinary Institution.	Director of Animal Husbandry.		The Director may dispose of the unclaimed animals by public auction or otherwise, recoup the amount due to the Govt. from the sale proceeds and write off the balance, if any. The total amount written off should not exceed Rs.50/- in any one year for the Andhra Veterinary College Hospital and Rs.25/- in any one year for any one mufassal institution.
(3).(a) Irrecoverable stipends, stipendiary grants and tuition fees.	Director of public instruction.	300	This powers is to be exercised to write off irrecoverable stipend in respect of teachers trained in training schools for women and in each case in res-

(1)	(2)	(3)	(4)
			pect of men & women teachers trained in physical education.
	Divisional Inspectors.	300	The power should be exercised only when—
	Dist. Educational Officers.		(a) the whereabouts of the student are not traceable even after enquiries have been made by advertising in the A.P.Gazette or through the Revenue Officers of native place, or
	Inspectress of Girls Schools.	100	
	Principal, Govt. Training College, Rajahmundry.	100	
			(b) the student has no property from which the amount due can be recovered, or
			(c) the local Govt. Pleader has given legal advice to the effect that a suit against student in. a court of law is not likely to succeed, or
			(d) the student has died, or.
			(e) the student has produced a certificate from the District Medical Officer or from the Supdt. of a recognized tuberculosis hospital or sanatonum that for reasons of health he is disqualified from servicing as a teacher.
(b) Irrecoverable teaching grants.	Director of Public Instruction.	300	The power should be exercised only after review of Audit Report on teach in grants to Aided Elementary schools by the Divisional Inspectors of Schools.
(c) Irrecoverable shed-grants.	Do.	300	The power should be exercised in respect of shed-grants paid to aided elementary schools in compulsory areas.
(4) Irrecoverable items of departmental revenues-			

(1)	(2)	(3)	(4)
Land Revenue	Board of Revenue & Subordinate Officers.		See Board's Standing Order No.39.
Excise Revenue.	Board of Revenue & Subordinate Officers.		See the Andhra Pradesh Excise Manual.
Forest Revenue.	Chief Conservator of Forests.	1,000	In the case of reserved forests handed over to the Revenue Departments, the powers of the Chief Conservator of Forests will be exercised by the Board of Revenue.
	Conservators of Forests.	500	
Irrecoverable arrears of taxes under the Acts administered by the Commercial Taxes Department.	Commissioner of Commercial Taxes.	No limit.	
	Dy.Commissioner of Commercial Taxes.	500 in each case.	1. In cases where the defaulter has no property and provided that the arrears do not exceed Rs.500 in each case. 2. In cases where the demand remains undischarged after the sale of the defaulter's property, provided that amount standing does not exceed Rs.500/- in each case.
		[Memo.No.82500/2388/Accts./63-1, Dt.27-2-1964]	
Revenue from Madras Regulation of Sale of Cloth Act, 1937.	Board of Revenue.	No limit.	
Education Dept. Revenue.	Director of Public Instruction.		The total amount written off should not exceed Rs.300/- p.a.
Public Works and Electricity Department Revenue.	Chief Engineers except the Chief Engineer (Electricity) Chief Operation	500	

(1)	(2)	(3)	(4)
	Engineers and Chief Construction Engineer.		
	Chief Engineer (Electricity).	1,000	
	Superintending Engineers in the Public Works and Electricity Depts., Chief Electrical Inspector to Government and the Executive Engineer (Electrical), Vijayawada.	300	
	Exe.Engineers including Divnl.Electrical Engineers.	100	The remarks against Executive Engineers in Item 1 in Sec.A also apply here.
State Broadcasting.	Radio Engineer.	20	
Hospital Stoppage.	Director of Medical Services.	500	
	District Medical Officers.	20	
	Supdts.of Govt. Hospitals	20	
	Civil Surgeons independent charge of Govt.Hospitals.	20	
Taxes & Penalties under A.P.Motor Vehicles Act, 1963 and the rules framed thereunder.	Transport Commissioner.	10,000	Rs.1,000/- at a time subject to a maximum of Rs.10,000/- p.a. [This item is substituted as per G.O.Ms.No. 11, Fin. & P1g. (Accts-II), Dt. 11-1-1983]

INSTRUCTIONS

Mode of Drawal and Classification in accounts of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.

[Cir.Memo.No. 271-A/716/A&L/87, Fin. & Plg., Dt. 27-1-1987]

Ref :—Memo.No. 15455-B/257/A&L/76, Fin. & Plg., (FW) Dept., Dt. 19-3-1976.

ORDER :—The attention of the Departments of Secretariat and Heads of Departments is invited to the reference cited in which instructions were issued indicating the

procedure for redrawal of the amount owing to loss through misappropriation, defalcation, embezzlement etc., and the drawal shall require specific sanction of the Government in each case, It has also been ordered that the powers for redrawal may be exercised by the authorities competent to write-off of the loss in question in terms of the provisions contained in Appendix 23 of A.P.F.C., Vol. II. It has been mentioned that the amount so redrawn has to be classified under "K" Deposits and Advances; 850-Civil Advances; (d) Other Advances; (xiii) other Advances".

The Departments of the Secretariat and the Heads of Departments are informed that due to revised classification of accounting procedure the amounts to be redrawn owing to loss through misappropriation, defaltation, embezzlement etc., shall be debited to "K" deposits and Advances (C) advance 850-Civil Advances, MH. 020-other Advances SH (07) other Advances (outgoings)".

All the Departments are requested to classify the expenditure to the new Head of account above.

The sanctioning authorities are informed in this connection that in most of the cases no action is being taken for settlement of the cases after the redrawal of the amounts. All the Departments are requested to expedite the final settlement of the cases and clear the debit under the deposit head of account. The Departments are requested to take action in case if the amounts are recovered from the individual responsible, the amounts shall be credited to the above head of account as receipts to Government. In case where it has been decided that the amounts and the amounts to the extent redrawn shall be debited to the concerned Departmental Head of Account and credit shall be taken to the deposit account mentioned in Para 2 above by preferring an adjustment bill.

All Heads of Departments and Departments of Secretariat are requested to follow the above instructions.

Copy of:

GOVERNMENT OF ANDHRA PRADESH

[Memo.No. 15455-B/257/A&L/76, Fin. & Plg., (F. W. A&L) Dept., Dt. 19-3-1976]

Sub :—**Mode of drawal and classification in accounts of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.— Instructions—— Issued.**

Ref :—1. From the Government of India, Ministry of Finance (Department of Economic Affairs) G.O.Ms.No. F.1 (72)-B/67, Dt. 23-3-1968.

2. Govt. U.O. Note No. 87593/l9l6/Accts.169, Dt. 10-6-1969.

3. From the Government of India, Ministry of Finance (Department of Economic Expenditure), G.O.M.No. F.II(I) E.II(A) 68, Dt. 9-12-1969.

4. From the Accountant General, Andhra Pradesh, Hyderabad, Lr.No.T.M.III/ Code.I/12-7/74-756, Dt. 28-5-1974.

In the reference second cited instructions were issued to follow the procedure indicated in the reference first cited in the matter of exhibition of losses which occur on account of misappropriation, defalcation, embezzlement, etc. According to the above instructions, the redrawal of an amount owing to loss through misappropriation, defalca-

tion, embezzlement etc., shall require a specific sanction of the Government in each case. The amount so drawn will be classified as a "Special Advance" under the M.H. "Departmental Advances" in Section "T. Deposits and Advances Part III Advances not bearing interest" pending recovery or write off of the loss.

In the reference third cited the Government of India have decided that the powers of redrawal of the amount in the case of loss through misappropriation, defalcation, embezzlement etc., may be exercised by the authorities competent to write off of the loss in question in terms of the povisions of Schedule VII of the delegation of Financial Rules.

In his letter fourth cited the Accountant General, Andhra Pradesh, Hyderabad has requested the Government to consider the issue of similar orders by the State Government. He has also stated that in the revised classification of accounts from 1974-75 the amount redrawn in the case of loss through misappropriation, defalcation, embezzlement etc., have to be classified under "K-Deposits and Advances-8550 Civil Advances- 104 Other Advances".

The Government after careful consideration have accepted the suggestion of Accountant-General and the following instructions are issued :

The powers of redrawal of the amount owing to loss through misappropriation. defalcation, embezzlement, etc., may be exercised by the authorities competent to write off of the loss in question in terms of the provisions contained in Appendix 23 of Andhra Pradesh Financial Code, Volume II. The amount so redrawn will be classified under "K. Deposits and Advances 8550 Civil Advance-(d) other Advances-(xiii) 104 Other Advances".

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Copy of:

Office Memo.No. Fl/(72)-B/67, Government of India, Ministry of Finance (Department of Economic Affairs), New Delhi, dated the 23rd March, 1968.

OFFICE MEMORANDUM

Sub :—**Mode of drawal and classification in accounts of amount redrawn to loss through misappropriation, defalcation, embezzlement etc.,**

The undersigned is directed to state that the mode of drawal and classification, in the accounts, of amounts required to be drawn following loss through misappropriation, defalcation, embezzlement etc., have been under consideration of the Comptroller and Auditor-General, in consultation with this Ministry. It has been decided that the redrawal of an amount such occasions, pending further action regarding investigation etc., and recovery, if any, of the loss, shall require a specific sanction of the Government in each case and that the amount, so sanctioned, shall be drawn on a simple receipt containing the information given in the enclosed form. It has also been decided that in relaxation of the provision of OTR. 660, the drawal of the amount sanctioned will not require any special authority from the Accountant-General to the Treasury Officer.

2. In the accounts, the amount so redrawn will be classified as "Special Advance" under the Major Head "Departmental Advances" in Section "T-Deposits and Advances-Part III Advances not bearing interest". The amount, if any recovered subse

quently shall be credited to the above Head and the balance, if any, under that Head, if found irrecoverable, should be written off with the sanction of the competent authority and adjusted as a loss under the Head of Account to which the expenditure of the Department concerned is ordinarily debitable.

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APPENDIX 24

[See chapter XIII Article 306]

LIST OF GRANTS PAID TO LOCAL AND OTHER BODIES ON ACCOUNT OF CERTAIN FINES REALISED BY COURTS AND CREDITED TO THE GOVERNMENT

Note 1 :—The grant payable to local and other bodies is the whole of the amount collected as fines, subject to deductions in certain cases as indicated below (See also subsidiary Rule 23, under Treasury Rule 16).

Items 6 and 9 :—The amount of expenditure incurred on account of the service of processes and batta to witnesses should be deducted from the grant payable.

Item 8 :—A deduction of ten percent should be made in the first instance from the fines realised under the act to cover the cost of administration of the Act and the collection of fines. Out of balance of 90 percent of the fines realised, the amount of fines levied in cases where no analysis of samples is done by the public analyst should be deducted. When the remaining amount payable to the local body exceeds the contribution by it to the Government, an amount equivalent to one-half of the excess of the fines over the contribution should be deducted from the amount payable to local body and withheld. The method of calculation of the amount payable to local bodies under the above arrangements should be as shown in the hypothetical case in the Annexure.

Items 10, 11(a) and 15 :—Five percent of the grant payable should be withheld in order to cover the expenditure on account of the service of processes and batta to witnesses.

Item 15-A :—Municipal Councils and the Corporations of Hyderabad and Secunderabad should in respect of prosecutions launched by them under the Madras Entertainments Tax Act, 1939, be allowed—

a) the whole of the expenses with the Court may award under Section 545(1) of the Criminal Procedure Code, 1898, towards expenses incurred in the prosecution and

(b) ten per cent of the balance of the fine realised, that is to say. of the amount remaining after deducting the expenses referred to above from the fine realised.

In case where compensation is awarded under Section 250 of the Criminal Procedure Code, 1898, to an accused prosecuted by a Municipal Council or the Corporations of Hyderabad and Secunderabad, the entire amount of the compensation awarded should be paid by the Municipal Council or the Corporations of Hyderabad or Secunderabad as the case may be, and should not be debited to the Government.

Item 16 :—A deduction of 10 percent should be made from the fines realized towards collection charges.

Fines levied under the provisions of the—

Sl.No.	***Class of fines***	***Local or other body to which the grant in payable***
(1)	(2)	(3)
1.	Indian Penal Code (India Act XLV of 1860 in regard to nuisances.	District Board or Village Panchayat within the limits of which the fines are levied.
2.	Places of Public Resort Act, 1888 (A.P.Act II of 1888).	Local body concerned.
3.	Town Nuisances Act, 1889 (A.P.Act III of 1889)	Local body, or branch of the Society for the Prevention of Cruelty to Animals concerned.
4.	Prevention of Cruelty to Animals Act, 1890 (India Act XI of 1890) in cases prosecuted by the agents of Cruelty to Animals at the places mentioned below.	The branches of the S.P.C.A., concerned.

District	***Place***
Anantapur	Anantapur Municipality, Bukkarayasamudram Panchayat Board.
Chittoor	Chittoor Municipality.
Godavari East	Kakinada Municipality, Rajahmundry Municipality, Dowlaiswaram Village and the road connecting Rajahmundry town and Dowlaiswaram village.
Kurnool	Adoni Municipality, Nandyal Municipality.
Hyderabad	Hyderabad City.
Nellore	Nellore Municipality.
Visakhapatnam	Vizianagaram Municipality.

5.	A.P.Registration of Births and Deaths Act, 1899 (A.P.Act III of 1899) [Fines imposed by village Panchayat Court]	Village Panchayat concerned.
6.	Indian Ports Act, 1908 (India Act XV of 1908)	Minor Ports Fund, or the port fund concerned [Visakhapatnam Port Fund.]
7.	A.P.Prevention of Adulteration Act, 1918 (Madras Act III of 1918)	Local body concerned and the Tirumalai Tirupathi Devasthanams.
8.	Hyderabad Municipal Corporation Act, 1955 (Hyd. Act II of 1956)	Corporations of Hyderabad and Sec'bad.

(1)	(2)	(3)
9.	A.P.Dist.Municipalities Act.	Municipal Council concerned.*
10.	(a) Madras Local Boards Act, 1920 (Madras Act XIV of 1920)	Local board concerned.*
	(b) Madras Local Boards Act, 1920 (Madras Act XIV of 1920) as applied to the Agency [Scheduled Areas].	Agency Local board concerned.
11.	Madras Motor Vehicles Taxation Act, 1931 [Mad. Act III of 1931].	Local bodies [See Article 306].
12.	A.P.Agricultural Market Commitees Act, 1964.	Market Committee concerned.
13.	Madras Public Health Act, 1939 (Madras Act III of 1930).	Local body concerned.**
14.	A.P.Entertainments Tax Act, 1939 (A.P.Act X of 1939).	Municipal Councils and the Corporations of Hyderabad and Secunderabad.
15.	Fines levied on account of forest offences committed in Forest Panchayat area.	Forest Panchayat that reported the offence.**

Note :—The payment of the grant is subject to the condition that the agents of the Society receive instruction at the Veterinary Hospital concerned and work in close touch with the authorities in charge of that institution.

**See the notes at the head of this list.

ANNEXURE

Method of calculation

		Non-analysis cases	*Analysis cases*
		Rs.	***Rs.***
(a)	Total fines	200	9,800
(b)	Less 10 per cent	20	980
		180	8,820
(c)	Contribution for analysis	180	6,500
(d)	Excess over contribution for analysis		2,320
(e)	One half of excess		1,160
(f)	Grant to be paid		180 (8,820 minus 1,160) or 7,660
(g)	Total amount to be paid for non-analysis and analysis cases.		180 plus 7,600-7,840

APPENDIX 25

[See Chapter XIV, Article 317]

DISPOSAL OF GOVERNMENT LANDS AND BUILDINGS

(Extract from the Standing Orders of the Board of Revenue)

S.O.No. 22—Disposal of land and buildings occupied by a Government department.

Note :—No land or building belonging to Government shall be sold, under this Standing Order to any person other than a citizen of India except by the Collector or the Board and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the property is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void.

No application for the sale of land or building under this Standing Order to a company, association or society should be considered unless such company, association or society has been registered under the Societies Registration Act, XXI of 1860, Religious Societies Act, I of 1880, Co-operative Societies Act II of 1912, Madras Cooperative Societies Act, 1932, or Insurance Act, 1938 or the Indian Trade Unions Act, XVI of 1926, or under the Indian Companies Act, 1913, as adopted in 1950, or by an Act of the Parliament of the Union of India on of the State Legislature in the Union of India. This order insisting or registration does not apply to Roman Catholic churches, dioceses and other Roman Catholic Missions and Congress Organisation.

1. Disposal generally left to Collector :—The sale of land or buildings with the site on which they stand is generally left to the Collector of the district, but it is at the same time open to the departments to apply for permission to sell land, etc., themselves when they see no cause to recommend such a measure.

2. Authority competent to sanction the sale of land and buildings :- Collectors have power to sell buildings with their sites and attached lands, if the combined value does not exceed Rs. 5,000/-. The sanction of the Board is necessary when the value exceeds Rs. 5,000/-. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

[G.O.Ms.No. 1664, Rev., Dt. 8-8-1932 —B.P.Mis.No. 2907, Dt. 23-10-1932]

3. Authority competent to sanction of the sale of buildings :—***(i) Building in charge of the Public Works Department*** :—Chief Superintending and Executive Engineers have power to sanction the sale or dismantlement of Government State Buildings in charge of the Public Works Department, when the book value of the buildings does not exceed Rs. 10,000/-, Rs. 5,000/- and Rs. 1,000/- respectively. As, however they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector, who will then take the necessary steps to sell both buildings and land together. [B.P. Press, Dt. 5-8-1937]

(ii) Buildings in charge of the Revenue Department :—In the case of sale or dismantlement of buildings in charge of the Revenue Department, Collectors of district exercise powers similar to those of Superintending Engineers, i.e., when the value does

not exceed Rs. 5,000!-. The sanction of the Board is necessary when the value exceed Rs. 5,000/-. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

(iii) Building in charge of the Forest Department :—The sale or dismantlement of Government State Buildings in charge of the Forest Department is governed by the rules laid down in Para 71 of the Andhra Pradesh Forest Department and Account Code.

(iv) Buildings in charge of the Electricity Department :—The Chief Operation Engineers and Construction Engineer, Superintending and Executive Engineers have power to sanction the sale or dismantlement of Government State buildings in charge of the Electricity Department shown the book value of the Buildings does not exceed Rs. 10,000/-, Rs. 5,000/- and Rs. 1,000/- respectively. As however, they have no power to sell land, whenever they sanction the sale of building, they should communicate their order to the Collector who will then take the necessary steps to sell both building and land together.

4. Restrictions to which the powers are subject :—The powers delegated in paragraphs 2 and 3 above are subject to the following restrictions :-

(a) ***As regards buildings in charge of the Public Works Department :-***

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The powers of the Chief Engineer or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs. 10,000 or Rs. 5,000.

(b) ***As regards buildings in charge of the Electricity Department*** :—

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The power of the Chief Operation Engineers and Construction Engineers or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs. 10,000/- or Rs. 5,000/-.

(c) ***As regards buildings in charge of the Revenue Department*** :—

(i) It should have been previously ascertained that any building to be sold in is not required for the use of any department of Government.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

(iii) The power will not be extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds the limits indicate in paragraph 3(u) above.

(d) ***General*** :—When it is proposed to sell or dismantle a portion of a building the value of the entire bui1din, and not of the portion, shall be taken for the purposes of determining the authority that is competent to sanction the sale or dismantlement.

5. ***[Deleted]***.

6. Sale notice, sale certificate and title-deed :—Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix XXVI shall be granted for the building and a title deed in the form given in Appendix XXVII issued for the site occuiet1 by the Building.

[G.O. 397, Dt. 27-6-99; GO. 557, Dt. 14-6-05 & B.P. 147, Dt. 12-7-1905]

7. Authority competent to sanction the transfer of vacated Government buildings from one department to another :—***(i) Buildings in charge of the Public Works Department*** :—Superintending Engineers have power to sanction, in consultation with Collectors and other heads of departments, the transfer of a Government building in charge of the Public Works Department, when vacated, to any department for occupation as an office, without reference to Government, except in the following cases

(1) When it is proposed to transfer a building to local bodies or private bodies or to any department of the Union Government, or

(2) When the buildings belong to a department of the Union Government, or

(3) When two or more departments ask for the same building.

In these cases, the orders of Government should be obtained by the authorities concerned, before the transfer is made.

Note : —The discretion in regard to the transfer of Government Buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept as proper repairs and to secure the right of recently after reasonable notice, will be exercised by Government.

[G.O 200 w., Dt. 24-1-1914 —B.P. 125, Dt. 24-3-1914]

(ii) ***Buildings in charge of the Revenue Department*** :—Subject to the reservations mentioned in clause (i) above, Collectors have in the case of buildings in charge of the Revenue Department, powers similar to those of Superintending Engineers when the book values of the buildings do not exceed Rs. 2,500/- in each case. The Board has powers upto a limit not exceeding Rs. 5,000/- when the value exceeds Rs. 5,000/- the sanction of Government is necessary.

Note :—The instructions contained in the note to sub-paragraph (i) above will apply to buildings incharge of the Revenue Department also.

[G.O. 800, w., Dt. 17-7-1917 —B.P. 192, Dt. 9-11-1917]

(a)(iii) ***Buildings in charge of the Forest Department*** :—The rules relating to the transfer of these buildings are laid down in paragraph 71 of the Andhra Pradesh Forest Department and Account Code, Volume 1.

[G.O. 083, Rev., Dt. 8-9-1928 —Boards Refec. E. 5159-28/2, Dt. 15-9-1928 & B.P.Ms. 3484, Dt. 17-10-1928]

S.O.No. 23 :—Transfer of lands and buildings between the Andhra Pradesh State.

Governments :—(1) The general position regarding the vesting of the lands and buildings in the Union and in the State Govts. in that land laid down in Article 294(a) of the Constitution of India. The following principles, however, which were in force before the commencement of the Constitution continue to apply to such cases

(i) ***Acquisition of land for Union purposes*** :—When land belonging to a private party has to be acquired on behalf of the Union Government, the acquisition shall be at the expense of that Government. In cases where the Union Government requires any land which is in the occupation of the State Government to be transferred to them, amount payable by the Union Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalised value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government. The solution of 15 per cent payable under the Land Acquisition Act will not apply to such transfer.

(ii) ***Land surplus to the requirements of the Union Government :-*** When the Union Government no longer require any land which is in their possession, the State Government of the State in which it is suitable will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions :—

(a) the Union Government themselves will be the judges of whether they require to retain any particular land or not;

(b) if the State Government desire as assume possession of the land, the option to do so should be exercised within six months of the date on which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer; and

(d) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

Note (1) :—It is for the Union Government to decide whether this option may be given to the State Government.

Note (2) :—The instructions in sub-paragraphs (i) and (ii) above regarding the amount payable for the lands by the Union or State Government will not apply to lands in the City of Hyderabad. [G.O.Ms.No. 1066. Rev., Dt. 10-5-41, Govt.Memo.No. 1752-G/41-1, Rev., Dt. 16-5-41, B.P. Mis. 2004, Dt. 23-7-1941]

If the State Government do not desire to assume possession of any land on the foregoing terms, the Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Union Government will consult the State Govern-

ment as to the levy of ground rent of assessment and the conditions, if any, subject to which it should be sold and they will as far as possible, dispose of the land subject to any conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement, the Union Government will be the sole Judge of the terms and conditions to be imposed.

(iii) ***Special rules for lands in the City of Hyderabad*** :—In the City of Hyderabad the sale of Union Government land to the State Government and to the third parties and the sale of State Government land to Union Government will be governed by the following special Rules :

Sale of Union Government land to the State Government :—The State Government shall pay half the free hold value of the land to the Union Government.

Sales by the Union Government to third parties :—The State Government should fix the ground-rent on the land at one half of the rate calculated in accordance with the rules in force for the determination of ground-rent in the City of Hyderabad; for the purpose of sharing the amount realized by sale, twenty-five times this ground-rent is to be reckoned as the amount which will go to the State Government; and adjustment should be effected between the Union and State Governments by payment of half the difference between the amount of the sale proceeds and the capitalized value calculated as above, to the Government whose share is the smaller.

Sales of State Government land to the Union Government :—The Union Government should pay to the State Government half the free hold value of the land.

[B.P.Mis. 1067, Dt. 20-8-1943]

1. *Market value defined* :—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground-rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground-rent or assessment or a favourable or unfavourable rates of ground-rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Government of Andhra Pradesh and the Government of India.

[B.P. 26, Dt. 5-6-1928 — G.O.Ms.No. 938, Rev. Dt. 28-2-1928]

3. Adjustment of value of Government land alienated for construction of Irrigation Projects (Commercial in the accounts of projects.)

Adjustment of the value of Government land transferred to project (Commercial should be made/in the accounts of the projects at the book value or the market value, whichever is less where the land is valued in the books. In other cases, no amount shall be charged. [Memorandum No. 10778/172/Accts./71-3, Dt. 11-10-1972]

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APPENDIX 26

[See Chapter V, Article 85]

PROCEDURE FOR RECOVERY AND ACCOUNTING OF POSTAL LIFE INSRANCE ANDHRA PRADESH GOVERNMENT LIFE INSURANCE PREMIA

All the Drawing Officers should maintain in the form given below corrected and uptodate register of policy holders under their control. The name of the policy holders should be noted in alphabetical order according to surnames, leaving sufficient space between two entries to enable new corners names being inserted in the right place. A separate entry should be made in the register for each policy in the case of a policy holder having more than one policy. On receipt of an intimation from the Director, Postal Life Insurance, Calcutta about the issue of a policy in favour of a subscriber of deduction orders from the Secretary, Andhra Pradesh Government Life Insurance Department authorising the Drawing Officer to commence recovery from pay or on receipt of a last pay certificate in respect of the subscriber transferred from another office, the drawing officer should make a note of the particulars of the policy in the register. The name of the Office from which the subscriber has been transferred should invariably be noted in the remarks column wherever a subscriber is transferred to another office or his policy is discharged, his name should be scored out from the Register giving necessary remarks regarding discharge of policy or indicating the Office to which the insurance has been transferred as the case may be.

Note (1) :—As the Andhra Pradesh Government Life Insurance Department assign only one for all the policies taken out by a subscriber even where more than one policy is taken out, the details of number of policies of each subscriber only may be shown in column 2 and the monthly premium in respect of each policy in column 5 and a separate entry in respect of each policy in column 5 and a separate entry in respect of each policy need to be made in the case of Andhra Pradesh Government Life Insurance Policies.

Note (2) —Separate registers should be maintained for Andhra Pradesh Government Life Insurance Policy Holders.

2. After the preparation of the monthly bill but before its encashment the recoveries shown in the bills on account of Postal Life Insurance Andhra Pradesh Government Life Insurance should be checked up with the register to see that the recovery has been made from all the subscribers and the correct amount has been recovered. This check will discover the cases of ommissions of mark as well as cases of noting of Postal Life Insurance Andhra Pradesh Life Insurance recoveries in a wrong column of the pay bill. The amount of the recovery shown in the bills should be posted in the monthly column in the register with proper reference to the bills or the Vouchers reasons for short excess or non-recovery being briefly noted in the remarks column. Extracts of this register should then be made out in the schedules. The schedule should be attached to the relevant bills in support of the recoveries.

3. While taking extracts, it should be seen that the names of those insurances from whom recoveries were made in the previous months but no recoveries have been made during the current months either on account of transfer or discharge of that policy or an account of leave salary being not drawn or the official being on leave without pay

should be included in the current months schedule with necessary remarks noted against their names. Similarly the remarks "New Policy" First Deduction or transferred from Office should be given in the schedule against the names of insurance entered for the first time in current month. Reasons for short or excess recovery should be noted briefly in the remarks column. In short, schedule of Postal Life Insurance Andhra Pradesh Government Life Insurance recoveries to be attached to the bills would be a record not only of those from whom recovery has actually been effected but also of those from whom recovery was being effected previously but has not now been effected.

4. In the case of double recoveries or late recoveries, the reasons for late drawal of pay or pension together with an indication of the month of pay or pension from which premium has been recovered, should be recorded in the remarks column, This information is absolutely necessary to determine the liability of the insurant to pay fine or interest and the currency of the policy.

5. Though each policy of the insurant will be entered separately in the register and the schedule, the local amount recoverable monthly from each policy holder ,on account of all policies should be shown in the register by bracketing all the policies. This will serve as a guide for preparation of monthly bills where recoveries, in respect of each policy cannot be shown separately. This total in the register should be kept corrected upto date on additions of new policies and exist of old ones.

"REGISTER OF POLICY HOLDERS"

Sl.No.	Policy Number	Name & Father's name of Policy holder	Designation	Monthly premium
(1)	(2)	(3)	(4)	(5)

AMOUNT ACTUALLY RECOVERED

Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Remarks Rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

[Memo.No. 48255/1728/Accts./66-69, Dt. 10-12-1969]

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APPENDIX 27

RULES FOR THE OPENING OF CANTEENS

1. Accommodation by the Department which term indicates Officers, Government Hospitals, High Court and other Court Buildings and all Educational Institutions, will, be provided for the location of the Canteens in its premises wherever possible and rent for the buildings so occupied will be fixed by the Executive Engineer, P.W.D., and the rental will be paid by the licensee in accordance with the instructions contained in para 275 of the A.P.W.D……. Code before the first day of each month in advance duly executing an agreement for the lease of the building in the form given in Appendix XIII to the A.P.W.D. Code.

If permission for a pan shop is given the licensee shall pay an additional rent as fixed by the Public Works Department.

2. If no accommodation is provided by the Department for the Canteen a temporary structure shall be erected by the canteen holder in a place and within the area specified and allotted by the Head of Department at his (i.e., the Canteen holers) cost, Ground rent shall be paid by the licensee as fixed by the Executive Engineer every month in advance duly entering into an agreement for the lease of the land in the prescribed form.

3. The Canteen holders should construct the Canteen shed as per design approved by the Executive Engineer, P.W.D. and the Local Municipality and of such materials that are fire proof such as Asbestos, Zinc sheets, etc. The material used should be of such a design that could be removed easily. No permanent structure or encroachment on the building walls etc., will be allowed at any time. All alterations and additions must have the prior approval of the Executive Engineer, P.W.D., and the permission of the Head of the institution in writing. Any unauthorised construction will be demolished immediately after informing the owner and cost of dismantling will be recovered from him.

4. Permission to build the Canteen and run it within the compound of the office shall be given by auction covering a period of three years at a time.

(a) Such holder of the permit shall have no right to sub-lease the land or sublet the Canteen except with the express permission of the Head of the Department or the Institution in writing.

(b) Such holder of the permit shall not entrust the business of running the Canteen to anyone else, except hi won employees.

5. Permission to establish separate Canteens, one for vegetarians and the other for non-Vegetarians shall be given on the above basis.

6. The authority of auction and permit the canteens to function will be the Head of the Office or the Institution, subject to appeal to the Head of the Department concerned whose decision will be final.

7. The Canteen holder will provide his own equipment like furniture, utensils, etc., of moderate standard for use of the customers and it must clearly be understood that the concerned office does not undertake to provide this or any other items necessary to run the Canteen. The premises and equipment should always be kept clean and tidy.

8. It shall arrange to have clean utensils, cups, saucers, etc., and abide by the Municipal and Sanitation Rules, Shop Assistants Act and Sales Tax etc., He shall arrange to get the necessary licence from the appropriate authorities to run the Canteen.

9. The Canteen shall provide meals, fruits, light refreshments and other articles like propitious food, toilet articles etc., in fresh condition and free from impurities and shall take measures for maintaining sanitation in the Canteen premises. The owner of the Canteen shall also see that all catables are standard and kept in fly froof almirahs or shelves. No alcoholic drinks shall be permitted. The following articles can also be sold in the Canteens.

1. Bread; 2. Biscuits; 3. Pan; 4. Cigarettes; 5. Aerated Water;
6. Empty bottles; 7. Ice; 8. Soap; 9. Hair Oil; 10. Combs; II. Match Boxes; 12. Patent medicine and emergency drugs.

10. The approved schedule to rates shall be displayed in a prominent place for the information of everyone. These rates shall be subject to approval of the Health Officer of the Municipality.

11. The Canteen holder or any of his employees who may be directly or indirectly connected with him will not be entitled to enter the wards or any other parts of Government premises without proper permission. The employees of the Canteen should wear clean uniform with badges and the Canteen holder is responsible to see that they are medically examined periodically for fitness. The Canteen holder shall not employ or keep in employment any person in his staff who is suffering from any contagious disease.

12. The Canteen holder must pay the Institution or the Office for the Water and Electricity that may be supplied and consumed by him as per the sub-meter reading at the rates charged by the supplies from time to time. All expenses for fixing meters will have to be borne by him.

13. The Canteen will be subject to inspection by the Officers of the Institution or the Office or their nominees and any instructions given by them with regard to preparation, cleanliness, etc., would be carried out promptly. Officers of the Municipal Corporation or Health Department shall also have the right to inspect the Canteens and Orders and Instructions issued by them shall be complied with by the Canteen holder.

14. The Canteen shall be kept opened from 7.00 A.M. to 9 P.M. in Hospital and during office hours on working days only in the office premises.

15. The owner of the Canteen shall be responsible to see that the presence of the Canteen in the Hospital and Office premises causes in no way any inconvenience or nuisance to the patients and others in Hospitals and Staff in Offices.

16. The contract may be terminated on 3 months notice on either side.

17. In cases of violation of rules or any misconduct by the Canteen holder or his service staff the Head of the Institution will have the right to close the Canteen. The Canteen holder shall be given a month’s notice in such a case to vacate and his earnest money confiscated, and the right to run the Canteen shall be reauctioned and given to the highest bidder. The holder of the Canteen shall keep a security deposit as laid down by the Head of the Institution to meet any damage etc., to Government property.

18. The Canteen premises will not be used for any other purposes than the bonafide ones mentioned above.

19. The Head of the Office or the Institution will undertake no responsibility to collect or recover the amounts due from the Government employees or patients and their attendants or from any others, and the owner is advised to enforce the cash down system.

20. Any liabilities incurred by the Canteen holder will be entirely at his own responsibility and the Office authorities will in no way be responsible to him or any body else.

21. No Radio, Gramophone or any other music will be permitted to be played in the Canteen.

22. The rules can be amended altered or added to from time to time, if necessary, by the Head of the Institution. [Govt. Memo.No. 14886/Accts./60-2, Dt. 2 1-3-1960]

ANNEXURE I

[Omitted by G.O.Ms.No. 2, Fin. & Plg.. Dt. 2-1 -1987]