

APPENDIX 5 *Cont.*

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

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

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

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

## APPENDIX 5 Cont.

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

## 48 Telephone Charges-Cont.

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

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

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

## APPENDIX 5 Cont.

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

**49 Telephone Charges-**  
*cont.*

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

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

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

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

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

## APPENDIX 5 Cont.

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

49 Telephone Charges-  
Cont.

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

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

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

## APPENDIX 5 Cont.

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

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

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

## APPENDIX 5 Cont.

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

## 49 Telephone Charges-Cont.

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

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

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

## APPENDIX 5 Cont.

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

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

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

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

## APPENDIX 5 Cont.

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

## 49 Telephone charges-cont.

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



## APPENDIX 5 Cont.

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

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

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

Name of Officer.....

Designation.....

Office.....

Telephone No.....

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

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

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

## APPENDIX 5 Cont.

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

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

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

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

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

## APPENDIX 5 Cont.

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

## 49 Telephone charges-Cont.

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

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

(a) the monthly rent at ordinary rate; and

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

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

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

## APPENDIX 5 Cont.

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

APPENDIX 5 *Cont.*

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

51 Tents and camp furniture - *Cont.*

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

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

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

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

## APPENDIX 5 Cont.

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

## 51 Tents and camp furniture-Cont.

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

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

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

## 52. Translation charges.

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

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

## APPENDIX 5 Cont.

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

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

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

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

## APPENDIX 5 Cont.

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

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

*II. Inaugural functions:*

(a) Buildings:

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

(b) Seminars/Meetings/Inaugural Functions:

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

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

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



## APPENDIX 5 Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE I.

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

(See Rule II against item 51).

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

## APPENDIX 5 Cont.

## ANNEXURE I Cont.

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

## Land Revenue- Cont.

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

## Survey-

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

## APPENDIX 5 Cont.

## ANNEXURE I. Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE I. Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE I Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE I. Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE I. Cont.

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



## APPENDIX 5 Cont.

## ANNEXURE I. Cont.

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

## APPENDIX 5 Cont.

## ANNEXURE.II

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

Part I to be filled in by occupying Department.

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

## APPENDIX 5 Cont.

## ANNEXURE.II Cont:

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

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

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

## APPENDIX 5 Cont.

## ANNEXURE.III.

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

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

## APPENDIX 6.

(See Chapter VI, Article 99)

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

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

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

## APPENDIX-6 Cont.

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

## APPENDIX-6 Cont.

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

## APPENDIX-6 Cont.

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



## APPENDIX-6 Cont.

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

## APPENDIX-6 Cont.

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

## APPENDIX-6 Cont.

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

## APPENDIX 7.

(See Chapter VI, Article 102)

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

(Deleted).

## APPENDIX 8.

(See Chapter VII, Article 125)

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

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

**RULE 1--Purchase in India.**

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

**RULE 2--Tenders.**

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

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

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

**RULE 3--Preferences.**

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

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

## APPENDIX-8 Cont.

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

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

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

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

**RULE 4--Inspections and tests.**

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

**RULE 5--Purchase of special articles.**

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

## APPENDIX-8 Cont.

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

**RULE 6--Inter-departmental purchase.**

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

**RULE 7--Powers of Purchase.**

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

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

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

## APPENDIX-8 Cont.

stationery and printing stores will be indicated below:-

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

## I. Stationery Stores--

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



## APPENDIX-8 Cont.

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

## II. Printing Stores:-

1. Consumable stores (i) The Local Purchase Committee is empowered to sanction purchases where the total cost of any one or more articles does not exceed Rs.2500 at a time.
- Composing and machine), Binding, Rubber stamp, offset and block-making spare parts, petty plant and electrical goods. Despatch and Miscellaneous goods and contingent stores, viz., oil, cotton waste, etc.
- (ii) On the recommendation of the Local Purchase Committee the Director of Stationery and Printing is empowered to sanction annual purchases upto Rs.20,000 per article.
- (iii) The Five Man Purchase Committee is empowered to sanction annual purchases without limit subject to budget provision.
2. Purchase of spare parts and repairs to machines. (i) The Director of Stationery and Printing is empowered to sanction purchase of manufacture of spare parts or repair to machinery upto Rs.300 in each case.

## APPENDIX-8 Cont.

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

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

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

3. Purchase of Dead Stock Item.

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

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

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

## APPENDIX-8 Cont.

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

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

**I. Press**

Three Man Committee

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

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

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

## APPENDIX-8 Cont.

## II. Drawing Section

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

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

## ANNEXURE.

## A.--Stationary Stores.

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

## APPENDIX-8 Cont.

## ANNEXURE.

## A.--Stationery Stores. Cont.

Boards card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real)

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

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

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

Envelopes of all descriptions.

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

Packing cases and other packing materials (for Stationery Office and Printing Presses only).

## B. Office machinery and appliances.

Typewriters and accessories including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating machines.

## APPENDIX-8 Cont.

## ANNEXURE.

## B.--Office machinery and appliances.

Cont.

Addressographs, protectographs and similar machines.

Dating machines.

Miscellaneous office requisites, e.g., letter scales, punching and stapling tools, office cutlery.

Card index systems and cabinets.

Loose-leaf ledgers.

Machines, etc. required for testing paper and other stationery stores.

## C. - Printing Stores.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type-casting, etc., and accessories.

Printing furniture including composing frames and cases, galleys, chases, quoins, reglets, leads, rules, etc.

Type and type metal, and metal for conversion into type metal.

Ink printing (fugitive, bronze blue, sealing wax red, yellow, flake, white, etc.,) and lithographic.

Litho stones, plates and other materials.

Ruling machine blanket.

## APPENDIX 8 Cont.

## C. - Printing Stores. Cont.

Glue, glucose, glycerine, and other chemicals required for printing.

Leather, buckram, gold leaf, wire thread, paste and numbering machines.

Rubber stamps.

Press blanket, brown holland, art green canvas, guttapercha sheets and palette knives.

Silver sand (for graining plates).

Khaki Drill.

Manila rope.

Mugaline damping thread.

Ajox powder.

Cotton waste.

Roller Composition.

Tinting ink.

## APPENDIX 9.

(See Chapter III, Article 37 and Chapter VII, Article 146.)

**AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS.**

I. Regulations made under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936.

A. Regulations for the conduct of the Audit of Receipts.

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to the Government, which have to be brought to the account, are correctly and promptly assessed, realized and credited to the Public Account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to the account in respect of receipts of any department in such manner and to such an extent as may be determined by the Government in consultation with the Accountant-General.\*

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and to see by an adequate detailed check that such regulations and procedure are being observed. In the audit of receipts ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money, to ascertain what checks

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\* The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant General, Madras.



## APPENDIX 9 Cont.

are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish the necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence when it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amending the rules and orders should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi judicial capacity. This instruction does not, however, debar an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribed the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be

## APPENDIX 9 Cont.

exercised centrally, a test audit may be conducted at local inspections, the aim being the secure that disregard of rule or defects or procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to the Government was not realized at all or on the due date.

6. Ordinarily, Audit will see that no amounts due to the Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority no sums may be credited to the Government by a debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply mutatis mutandis in respect of audit objections on any accounts of receipts.

**B. Regulations for the conduct of the  
Audit of Stores and Stock Accounts..**

1. The audit of stores accounts keep in any office or department of the Government shall be directed to ascertain that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bringing to the notice of the Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

## APPENDIX 9 Cont.

2. As regards purchase of stores, Audit will see that--

(i) such purchases are properly sanctioned, are made economically and in accordance with any rules or orders made by the competent authority for the purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(iii) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made, except where the contrary is allowed by the rules of the Government regulating the purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of store whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by the Government or other authority for the issue of stores of any particular kind it should be seen that the scale is not exceeded.

## APPENDIX 9 Cont.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to the Government through deterioration. Audit will, therefore, see the measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by the Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping, accounts of such stock. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of the Government, and not under the heads of individual departments.

## APPENDIX 9 Cont.

7. Where a priced account is maintained, Audit will see--

(i) that the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, correlated with market rates and revised where necessary;

(ii) that the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the value accounts tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) that steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant-General.\*

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary separate rules of procedure shall be laid down by the Accountant-General with the concurrence of the Government.

10. The Government have entrusted the audit of receipts and of stores and stock accounts of the various organisations of the Government to the Accountant-General who will determine the type or the periodicity of such audit.

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\* The detailed rules are contained in the Inspection manual and office manual issued by the Accountant General, Madras.

## APPENDIX-9A

(See Article 143-B)

**INSTRUCTIONS FOR OBSERVANCE BY THE OFFICERS HOLDING  
STORES AND THEIR RESPONSIBILITIES**

1. The term "Stores" will have the same meaning as defined in Article 6 of the Tamil Nadu Financial Code, Volume and in Paragraph 324 of "An Introduction to Indian Government Accounts and Audit". It includes and applies generally to all articles and materials purchased, supplies received by transfer, or on indent from central stores, or acquired otherwise for the use of the institution/Department concerned. They consist of expendable and issuable articles or used in the construction or manufacturing process or issued for direct use or accumulated for specific use and purpose. They also include the raw-materials, works-in-progress and finished products, stocks-in-trade, dead stock of the nature of plant and machinery, instruments and appliances, furniture and equipment, fixtures and fittings, live stock, etc.

2. The verification of Physical balances of stores, in the various departments of Government and the specifically entrusted quasi-Government institutions will have to be conducted without dislocating the normal working of the institutions handling stores or hurrying up the process of verification at the close of the financial year. An essential pre-requisite for the successful conduct of physical verification will be the correct and upto-date maintenance of the Stock Registers and all the records subsidiary thereto. The responsibility for presenting all materials for physical verification and affording all help during the process will primarily rest with these Officers. They will observe and carry out the instructions in the paragraphs that follow.

3. The stock registers will be posted concurrently as and when transactions occur and no transaction shall remain unposted after 48 hours of its occurrence.

## APPENDIX-9A-Cont.

4. The Invoices and other records for the receipt of stores and similar records for their issuance will be serially arranged, numbered, filed and kept always ready for check by the Administrative Officers or by the Stock verification Officers. There should be one set of serially numbered invoices, records, etc., for receipts and another separate set for issuances.

5. An itemwise index of the stores handled and recorded in the stock register will be prepared in suitable sections and kept separately or attached to stock register. The index should be kept up-to-date with reference to new items of articles introduced or old items eliminated.

NOTE: The Stock Verification Organisation may pay surprise visits to the institutions to ensure that instructions 3 to 5 are strictly adhered to.

6. In institutions where the system of bin cards obtains, the bin cards will be maintained up-to-date and attached to the bins or the articles concerned. The bins of each item, will always correct and legible labels showing nomenclatures, part numbers, symbols, code numbers, etc., to facilitate identification of stores.

7. There will be one location for each item of stores and one bulk location if the quantity is large. Multi-location of the Same item should be avoided. Ample floor space should be available between one location and another so that physical count may be facilitated.

8. Transactions in respect of items actually under verification by the Stock Verification Organisation on any particular day will remain frozen (closed) on the day of counting or during the process of counting.

## APPENDIX-9A Cont.

9. The Officer in charge of stores will bring to the notice of the Stock Verification Organisation all pending receipts or issues before the verification commences, that is, quantities on indents partly received and partly in transit and quantities issued which are partly cleared and partly lying in the premises of the Institution.

10. Scraps, obsolete stores, unserviceable materials all remain supported and kept clear of the other stores and accounted for separately.

11. Chipped, broken or damaged articles, parts or materials will not be passed for sound ones. They should be separated and action taken for the recovery of their cost (from the persons responsible for the damage) or for writing off their value (Vide Articles 132 and 132A of Tamil Nadu Financial Code, Volume-I.

12. Stores, plants and materials located outside the buildings are liable to be subjected to more frequent and surprise checks by the Stock Verification Organisation and shall therefore receive careful consideration for their safe keeping and protection.

13. The Officer in charge of the Store, or Sections of Stores (Store-Keepers or their representatives) will attend to the physical inventory and verification and accept the figures recorded on each stock folio and Discrepancy Statement within 24 hours. He will also sign the Discrepancy Statement in token of having accepted the figures. In cases of doubt or discrepancy, a recount may be demanded by him within the time specified above, namely, 24 hours. In case of delay, the figures of the Stock Verification Organisation will be deemed to have been accepted. If a recount is taken and a different figure is obtained, the original figured on the Discrepancy Statement as well as in the stock folio will be rounded and the recounted figure posted boldly above the original figure with a clear notation



## APPENDIX-9A Cont.

"recounted" under the dated initials of the Assistant Stock Verification Officer and the Officer incharge of the stores. Immediately on completion of stock verification in each section, the Officer incharge of the section will furnish the following certificate:-

1. Certified that I have presented to the Stock Verification Organisation (Party) for Physical Verification all the items and articles of stores in my charge without any exception and I accept the figures counted (or recounted) or weighed or measured and recorded in the Physical Verification sheets and in the stock ledgers.

2. Certified that I have produced all the Stock Registers pertaining to the stock in my custody and that the closing stocks in the previous stock registers have been duly brought forward to the current stock registers without any omission.

3. Certified that the following is the complete list of stock registers and other records produced by me to the Stock Verification Party.

Dated Signature:

Name :

Designation:

1.

2.

3.

14. EXCESS AND SHORTAGE TO BE ADJUSTED IN STOCK ACCOUNTS:-

On receipt of the report of stock verification from the Chief Auditor, the action indicated below will be taken by the Head of the Institution and a report on the action so taken

## APPENDIX-9A Cont.

will be reported to the Chief Auditor within a month through the Head of the Department concerned. Further remarks, if any, of the Chief Auditor should be replied within a month through the Head of the Department concerned. Further remarks, if any, of the Chief Auditor on the replies of the Head of the Institution will also be replied to promptly.

## (a) Excess found on Stock Verification:-

Any excess detected during Stock Verification should, after investigation, be accounted for immediately as a receipt with the remarks, "Excess found on Stock Verification". No special orders are necessary for this purpose. The Departmental Officer need not therefore wait for the formal communication of Stock Verification Organisation in the form of Discrepancy Statement along with the physical Verification Report.

## (b) Unaccounted Stores and Shortages:-

Similarly, if any item of stores is found unaccounted (e.g. dismantled plant and machinery, steel and wooden articles, etc.,) by the Stock Verification Organisation, it should be brought into relevant stock account immediately with the remarks, "Stores found unaccounted during Stock Verification" and shortages will be removed from the stock registers only on recovery of cost or after orders of the competent authority writing off their value are received. Meanwhile, a note of the deficiency will be made in the margin (or remarks column) of the Stores Register against the relevant items of stores.

NOTE: Setting off of shortages against overages will not as a rule be allowed except in respect of articles of same or similar nature on proper explanation.

## APPENDIX-9A Cont.

(c) In institution where account is maintained under the commercial system, the following adjustment for the value of stores will be made besides making credit and debit entries of physical quantities in the stock ledgers as suggested in the previous sub-paragraphs. The overages and shortages will not be mixed up but will be dealt with separately.

(i) The overages will be journalised and passed through the account books as follows:-

	Dr.	Cr.
	Rs.	Rs.
Stores Account	Dr.	

To Stores Adjustment account (Inventory of overage account)

The Stores adjustment account may be closed and taken to the profit and loss account at the close of the trading period.

(ii) The shortages will be journalised and passed through the account books as follows:-

	Dr.	Cr.
	Rs.	Rs.
Stores adjustment account or (Inventory of overage account)	Dr.	

To Stores Account

The Stores Adjustment Account will be treated as an asset account and taken to the Balance Sheet of the trading period to watch its eventual realisation or disposal by recovery or write-off.

(d) Rectification of defects relating to other matters noticed in the report will also be attended to as expeditiously as in the case of deficiencies of stores and the result of the action taken will be reported to the Chief Auditor within the time specified in the report.

## APPENDIX-9A Cont.

15. The Head of the Institution holding or handling stores will render to the Stock Verification Organisation (Party) the following aia:-

(a) SCRIPTORY HELP:

As soon as intimation is received regarding the conduct of physical verification, S.V. Form Nos. I and II should be obtained from the Government Press and kept ready before the arrival of the stock verifiers to enable them to prepare the physical verification sheets and the discrepancy statement. The staff of the physical verification organisation should prepare physical verification sheets in S.V. Form No. I by making entries of only such items in which there are discrepancies and then prepare the discrepancy statement in S.V. Form No. II and get them accepted by the Head of the Institution. The discrepancy statement should be prepared in the revised S.V. Form No. II annexed to these instructions.

(b) APPLIANCES FOR WEIGHING, COUNTING, MEASURING, ETC:-

Scale pans, platform scales, weighbridges, measuring rods or tapes, measuring cans and other appliances including the vehicles for moving the stocks under verification to the sites of weight-bridges, etc., which may be necessary for the conduct of the physical inventory will be obtained and made available to the Organisation.

(c) MANUAL LABOUR:-

Necessary skilled and unskilled labour will be secured at the cost of the institution concerned and placed at the disposal of the Stock Verification Organisation (Party) whenever required by them during their periodical verifications or during other surprise visits by them.

## APPENDIX-9A Cont.

## (D) ACCOMMODATION AND SPECIAL ACCESSORIES:-

In institutions handling large number of items of stores, machine-parts, raw materials involving large quantities under each item or category the Stock Verification Organisation (Party) may have to spend a long time and they may have to adopt special devices and equipments to carry out the physical 'count'. The Head of the Institution will obtain and provide any special appliances required by them and also provide protected accommodation for the safe keeping of their records and special appliances and for the conduct of their office work.

## (e) TRANSPORT:-

The Officers incharge of stocks and stores shall provide necessary transport facilities to the Stock Verification Parties during their verification work and inspection to quicken their work and ensure proper supervision.

NOTE: The Commissioners of Municipalities should provide transport facilities to the Stock Verification Organisation during their Stock Verification and inspection.

(f) The Officers incharge of stocks and stores will render such other item of help as may become necessary from time to time and as may be required by the Stock Verification Organisation (Party) for the proper conduct of their operations.

16.(a) The instructions contained in this part are in addition to those which have been issued by Government or the Head of the Department for the proper maintenance of Stores Accounts and for the control and custody of stores.

(b) The Heads of Departments will furnish the copies of instructions for the maintenance of stores and stocks issued by them and the Government from time to time. They will also forward to him

## APPENDIX-9A Cont.

copies of reports embodying the result of physical verification conducted periodically by the departmental officers as well as reports regarding defalcations, etc., if any, discovered during such verification.

**17. PHYSICAL VERIFICATION REPORT AND STATEMENT:-**

The Stock Verification Report is deemed as issuing from the integral part of the Government in the Finance Department and the figures arrived at by the Stock Verification Officers should be accepted as final.

## ANNEXURE

## STOCK VERIFICATION FORM NO. II

(Para 15(a) of Appendix 9-A)

Physical Verification Statement as on.....19....

Name of Institution		Store/Unit or Section		
Sl. No. in the stock Register of the Institution	Name of articles & other particulars	Rate	Price Per.	No.
(1)	(2)	(3)	(4)	(5)

Quantity according to

Stock Register	No.	Physical Verification
Total weight or other measures		Total weight or other measures
(6)	(7)	(8)

## APPENDIX-9A Cont.

## ANNEXURE

## STOCK VERIFICATION FORM NO. II

(Para 15(a) of Appendix 9-A)

## Excess found on physical Verification

No.	Weight or other measures	value
(9)	(10)	(11)

## Shortage found on physical verification

No.	Weight or other measures	Value	Remarks
(12)	(13)	(14)	(15)

## APPENDIX 10.

(See Chapter VIII, Article 153)

**LIST OF GOVERNMENT BUILDINGS SPECIALLY  
PLACED IN THE CHARGE OF THE PUBLIC WORKS DEPARTMENT  
AND HIGHWAYS AND RURAL WORKS DEPARTMENT FOR  
MAINTENANCE AND REPAIRS.**

(Deleted)



## APPENDIX 11.

(See Chapter VIII, Articles 158 and 185.)

**POWERS DELEGATED BY THE GOVERNMENT TO  
SUBORDINATE AUTHORITIES TO SANCTION EXPENDITURE ON  
WORKS.**

The delegation of these powers is subject to advance provision being made in the Budget Estimates for the works. No work should be sanctioned without specifically verifying the provision of funds in the budget estimates. The works should be undertaken only after the availability of funds is certified by the Accounts Wing of the Department.

## PART I

**WORKS ALLOTTED TO DEPARTMENTS OTHER THAN  
THE PUBLIC WORKS, ELECTRICITY AND FOREST  
DEPARTMENTS.**

The authorities specified below may sanction estimates for expenditure on the construction and repairs of buildings upto the limits shown below subject to the conditions in Articles 151, 152, 153 and 158 in Chapter VIII.

Serial number of item.	Sanctioning authority	Maximum limit of sanction.	
		Non-residential Rs.	Residential Rs.
1.	2.	3.	
	Heads of Departments-		
	(i) Original works	10,000	10,000
	(ii) Maintenance (Repairs)	10,000	10,000
	(iii) Commissioner of Revenue Administra- tion- Construction and repairs to buildings for each work in a year.	25,000	25,000

APPENDIX 11 *Cont.*

Note 2: Sanction for improvement to an existing residential building may be accorded, subject to the condition that the standard rent of the building will not thereby exceed 10 per cent of the average emoluments of the class or tenants for whom it is intended.

The above delegation is not applicable in connection with rent-free quarters or with any proposal for acquisition of land to be added to the compound of a residence whatever the cost of value of the land may be.

Note 3: The Director of Industries and Commerce is empowered to sanction expenditure on construction of buildings (original works) upto a limit of Rs.20,000 in respect of his department.

## PART II.

## WORKS ALLOTTED TO THE PUBLIC WORKS DEPARTMENT.

The following rules indicate the powers delegated to the various authorities in regard to works allotted to the Public Works Department and executed by them:-

## A. POWERS OF CHIEF ENGINEERS.

1. The following powers have been delegated to the Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works):-

<i>Sanction to Estimates--</i>	<i>Limit of powers.</i>	
<i>(a) Administrative Approval--</i>	<i>Non-residential Rs.</i>	<i>Residential Rs.</i>
(i) To accord administrative approval to estimates for works required for his department (other than electrical works).	1,00,000	10,000

## APPENDIX 11 Cont.

*Sanction to Estimates--*                      *Limit of powers.*

(a) Administrative Approval--	Non-residential Rs.	Residential Rs.
-------------------------------	---------------------	-----------------

Note: For electrical works, see Appendix 13.

(ii) Contribution works                      Rs.40,000

(iii) To sanction estimates for the purchase of tools and plant and livestock.                      Full powers.

(b) *Technical sanction.*

To accord technical sanction to estimates for works to detailed estimates for works                      Full powers (upto 10 percent of the estimate administratively approved by the competent authority).

(c) *Excess over estimates.*

To deal finally with all excess of not more than 5 per cent of the amounts of any sanctioned estimate. He may also pass excess expenditure upto a limit of Rs.5,000 on all works irrespective of the amounts of the sanctioned estimates. This delegation will apply to electrical works also".

2. The following powers have been delegated to Chief Engineer (Irrigation):-

*Sanction to Estimates:-* (a) *Administrative Approval.*-Powers to accord administrative approval to estimates for the following classes of works provided that whenever the distribution of water or ryots' interests are affected the Chief Engineer should obtain the prior approval and counter signature of the Board of Revenue to the scheme. Cases in which there is disagreement between the Chief Engineer and the Board of Revenue should be submitted by the Chief Engineer to the Government through the Commissioner of Revenue Administration/Land Administration.

## APPENDIX 11 Cont.

	<i>limit of powers. Rs.</i>
(1) 4701,4702 & 4711-Capital out- lay on Irrigation, Navigation, Drainage and Flood control projects (Commercial)	
(2) 2701,2702 & 2711-- Irrigation, Navigation,Drainage and Flood control projects (Commercial).	50,000
(3) (a) 2701,2702, & 2711-- Irrigation, Navigation, Drainage and Flood control projects (Non-commercial).	
(b) Miscellaneous expenditure. 7,500 non- (The power should not be recurring in exercised in any case each case, unless there is specific subject to budget appropriation for maximum limit the purpose and the of Rs.1 lakh expenditure is non- recurr- in a year. ing.	
(4) Original and improvement works relatiang to residential buildings	10,000
(5) Full contribution works (Original works)	Full powers.
(6) Purchase of tools and plant and live-stock.	Full powers.
(7) Tank restoration scheme works- Extensions and improvements.	50,000
(8) S.M.I.P. Works. . . . .	1,00,000
(9) Purchase of and improvement to floating plant for which no rent or hire is chargeable.	Not more than Rs.45,000

## APPENDIX 11 Cont.

- (10) Purchase of and improvement to floating plant for which rent or hire is recoverable. Not more than Rs.15,000

Note: The limits fixed herein are for 'works' only, not including centage charges for establishment, tools and plants, etc.

*(b) Technical sanction.*

*Original Works:* After the competent authority has accorded administrative approval to a project, the Chief Engineer may accord technical sanction to detailed working estimates against the sanctioned provision under each head, provided that whenever any modification is proposed in the details of the scheme involving a departure from the approved design or the alteration of other parts of the scheme or affecting the standard of efficiency or stability of the whole work, he should move the Government to accord fresh administrative approval.

Repairs .. ..	Ordinary .. ..	Full powers
Repairs .. ..	Special .. ..	Full powers
Tools and plant estimates .. ..	.. ..	Full powers

*(c) Excess over estimates.*

Same powers as those of the Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works).

Note: The conditions stipulated in notes 1 and 2 under Part I will apply to the delegation in this section also.

## APPENDIX 11 Cont.

**B. POWERS OF OFFICERS OF THE OTHER DEPARTMENTS  
IN REGARD TO WORKS DEBITABLE TO PUBLIC WORKS GRANT**

All the works under this section should be executed only by the Public Works Department.

(a) *Original works other than residential buildings and electrical works.*

The following authorities have been empowered to accord administrative approval to original works other than residential buildings and electrical works, the cost of which is debitable to Public Works Grant.

Heads of Departments.	Limit of powers. Rs.
(i) Original works .. ..	1,50,000
(ii) Maintenance (Repairs) ..	10,000

Note: - In regard to the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations, provided that they are works of a minor character that are essential to keep the chambers upto the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accomodation in the locality.

(b) *Residential buildings.*

	Limit of powers. Rs.
Original works including additions and improvements.	10,000

Note 1. - Proposals relating to residential buildings should be in accordance with the latest type designs approved by the Government.

## APPENDIX 11-Cont.

Note 2:- Sanction for improvement to an existing residential building may be accorded, subject to the condition that the standard rent of the building will not thereby exceed 10 per cent of the average emoluments of the class of tenants for whom it is intended.

The above delagation is not applicable in connection with rent-free quarters or with any proposal for the acquisition of land to be added to the compound of a residence whatever the cost of value of the land may be.

Note 3:- In respect of the Department of Sericulture, the financial powers of the officers for sanction of estimates for original works for expenditure on construction and maintainance (repairs) of existing non-residential buildings are as follows subject to budget provisions:

	<i>Original works</i>	<i>Maintanance (repairs)</i>
Director of Sericulture	Rs.1,50,000	Rs.10,000

## PART III

## WORKS ALLOTTED TO THE FOREST DEPARTMENT

The Government have delegated the following powers to the Chief Conservator of Forests in regard to the sanction of estimates for works:-

Estimates charageable to 'Revenue account - Special' expenditure.

<i>Nature and amount of estimates.</i>	<i>Limits of powers.</i>
(1)	(2)
	Rs.
A. - Purchase of Elephants---	
The powers under this head are subject to the condition that the	

## APPENDIX 11 Cont.

## A.- Purchase of Elephants-Cont.

Nature and amount of estimates.

Limits of  
powers.

(1)

(2)

Rs.

sanctioned establishment of elephant is not increased without the previous approval of the competent authority.

6,000 for each elephant.

## B. - Purchase of Livestock---

(i) This head covers the purchase of live stock (other than elephants), stores, tools and plant (including articles of European manufacture) and furniture in connection with forest schemes for which the Government's general approval has already been obtained.

50,000 in each case

(ii) other estimates for expenditure not relating to Forest Schemes.

10,000 in each case

## C. - Other Items---

(i) Individual works included in a forest scheme, which has already received the Government's sanction.

5 lakhs for any one work

(ii) Works other than those sanctioned in (i) subject to the condition that no expenditure is incurred on any work exceeding Rs.20,000 unless the Government's general approval has been previously obtained.

50,000 for any one work



## APPENDIX 11 Cont.

NOTE 1. - These powers do not apply to buildings constructed for the Forest Department by the Public Works Department and charged against the Public works grant - See Part II of this Appendix.

NOTE 2. - These powers should not be exercised in cases relating to residential buildings, the standard rent of which is in excess of 10 percent of the emoluments of the Government servants, for whom buildings are intended.

NOTE 3. - This restriction will not apply to cases relating to residential buildings for which the Government have approved type designs.

## PART IV

## WORKS ALLOTTED TO THE STATE PORT DEPARTMENT.

The Government have delegated the following powers to the State Port Officer in regard to the sanctioning of estimates for works:

<i>Nature of Power</i>	<i>Limit of Powers Rs.</i>
1. (a) Administrative approval of original work (non-residential)	2,00,000
(b) Residential	20,000
2. Maintenance (Repairs)	
(a) Non-residential	50,000
(b) Residential	20,000
3. Repairs to Dredgers, Motor Launches, Mobile Cranes, Boats sandpump installations, Transformer Sub-Stations, Purchase of workshop Machinery, Pumpsets, Generator sets and other machineries.	25,000

## APPENDIX 12

[See Chapter VIII, Article 185 (Note)]

**PROCEDURE TO BE FOLLOWED IN THE CASE OF  
WORKS OF CONSTRUCTION, RECONSTRUCTION, EXTENSION OR  
IMPROVEMENT OF MEDICAL BUILDINGS COSTING Rs.50,000  
OR MORE FOR EACH WORK.**

1. Before approximate estimates and preliminary plans relating to Hospital schemes are submitted to the Government for administrative approval, the scheme should be carefully scrutinized by a committee consisting of the Director of Medical and Rural Health Services /Director of Medical Education, the Consulting Architect to Government, an officer of the Medical Department to be selected by the Director of Medical and Rural Health Services /Director of Medical Education and an Executive Engineer, who has had considerable experience of the construction of buildings to be selected by the Chief Engineer. If the scheme relates to a mufassal hospital and personal inspection by a committee is considered necessary, the members of the committee may visit the site and draw travelling allowance for the journey. The plans should then be scrutinized by the Chief Engineer and returned to the Director of Medical and Rural Health Services /Director of Medical Education for obtaining administrative approval.

2. As soon as possible after administrative approval is obtained to any building scheme, detailed plans and estimates should be prepared with lump-sum provision for electrical and sanitary fittings. When the outline of the detailed plans is ready, the Consulting Architect to Government should consult the Director of Medical and Rural Health Services /Director of Medical Education, who should consult and circulate the plans to two experienced doctors and an experienced Matron who has practical knowledge of her branch of the administration of a large hospital. The Director of Medical and Rural Health Services /Director of Medical Education should consider specially such points as lay out and

## APPENDIX 12 Cont.

orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of the arrangement of the building. The Consulting Architect to the Government should ascertain the exact requirements from the Director of Medical and Rural Health Services /Director of Medical Education and incorporate them in the plans which are to be countersigned. The plans countersigned by the Director of Medical and Rural Health Services/ Director of Medical Education should not be altered subsequently without the sanction of the Government.

For the preparation of detailed plans and estimates for electrical and sanitary fittings, the procedure prescribed in Article 201 should be followed.

3. When the work has been started, no proposal to carry out an important structural alteration or addition or a change in design involving an increased outlay should be considered. The professional authorities concerned may; however, consider the question of making alterations and additions that are essential in the interest of the soundness of the work.

## APPENDIX 13

[See Chapter VIII, Article 201]

**LIST OF AUTHORITIES EMPOWERED TO SANCTION ADDITIONS,  
IMPROVEMENTS AND ALTERATIONS TO EXISTING  
ELECTRICAL INSTALLATIONS.**

<i>Authority.</i>	<i>Extent of power</i>	
	<i>Non-residential buildings.</i>	<i>Residential buildings.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
Secretaries to Government including Secretary to the Legislature.	Upto Rs.10,000 a year for each building including appurtenant buildings in the same compound.	Upto Rs. 5,000 a year for each residence including out-houses.
Heads of Departments	Upto Rs. 10,000 a year for each building including appurtenant buildings in the same compound.	Upto Rs. 5,000 a year for each residence including out-houses.
Commissioner of Revenue Administration	Upto Rs. 10,000 a year for each work of additions, improvements and alterations to the existing electrical installations.	Upto Rs.5,000 a year for each work of additions, improvements and alterations to the existing electrical installations.
Director of Sericulture	Upto Rs.10,000 for each building including appurtenant buildings in the same compound.	Upto Rs.10,000 for each residence including out-houses.

## APPENDIX 13 Cont.

NOTE 1--The delegation of powers in regard to residential buildings is subject to the conditions--

(i) that the quarters concerned are occupied on payment of rent;

(ii) that the standard rent of the quarters concerned does not exceed 10 per cent of the average emoluments of the class of Government servants for whom the quarters are intended; and

(iii) that the charges for the consumption of electric current are paid by tenants.

The above conditions do not apply to the powers of the Comptroller, Governor's Household in respect of buildings in the compounds of Government Houses.

NOTE 2. In regard to the electrical installation in the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations upto a limit of Rs.500 for each work, provided that they are works of a minor character that are essential to keep the chambers upto the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accommodation in the locality.

## APPENDIX 14.

(See Chapter IX, Article 209.)

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

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
1	Burial or cremation of deceased desti- tute persons.	The incidence of charges for the burial or cremation of destitute persons is as follows:-
	Item.	Items to which the charges are debited.
	(1)	(2)
(a)	Those dying within contonment limits.	Contonment fund concerned.
(b)	Those dying within municipal limits.	Municipal fund Concerned.

NOTE 1.- When a District Magistrate or Judge disposes of the property of a destitute person dying in municipal limits he may pay the municipality concerned charges connected with the burial or cremation of that person. If the amount realized from the property is less than the burial or cremation charges, the whole amount may be paid to the municipality.

NOTE 2.- In Madras City, the Commissioner of Police may meet the charges for the burial or cremation of any destitute person who dies within his jurisdiction otherwise than in a contonment area, subject to a maximum limit of Rs.50 in each case and recover them subsequent from the Corporation of Madras.

## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
(c)	Those dying in local board areas and in hospitals or dispensaries maintained by Local Boards.	Local fund concerned.

NOTE.- When the corpse of a destitute person is found in a village, the village headman is responsible for arranging for the burial or cremation under the rules in the Village Officers' Manual. The charges involved in the disposal of the corpse should be recovered from the panchayat concerned or district board as the case may be.

The bills, except in regard to charges incurred by the Commissioner of Police, should be supported by a certificate that the expenditure does not include any charges on account of persons who have died in a municipal or cantonment area or in a hospital or dispensary maintained by local board or panchayats.

2 Chemico-legal Charges. (See also item 10 (F))	The construction and repair of mortuaries attached to institutions of local bodies should, as in the case of mortuaries attached to Government hospitals and dispensaries, be carried out by the Public Works Department at the expense of the Government--c.f. item 16 in Appendix 10. The cost of all furniture and articles required for chemico-legal purposes in dispensaries maintained by local bodies will also be met by the Government.
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## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
3	Compensation pay- ments.-	
	(A) Destruction of animals suffering from Surra.	See the rules under the Glanders and Farcy Act, 1899 (India Act XIII of 1899), embodied in the Tamil Nadu Animal Husbandry Department Manual.
	(B) Workmen's Com- pensation Act, 1923 (India Act VIII of 1923).	The following authorities may sanction the payment of claims to compensa- tion under the Act in accordance with the provisions thereof:-  Commissioner of Commercial Taxes.  Chief Engineers.  Director of Industries and Commerce  Inspector-General of Prisons.  Director of Agriculture.  Director of Stationery and Printing  Director of Social Defence  Director of Fire Service.



## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
3. Compensation payments:- Cont.		
(B) Workmen's Compensation Act, 1923 (India Act VIII of 1923. Cont.	Principal Chief Conservator of Forests. Director of Fisheries.	
(C) Compensation for accidents in which Government vehicles are involved.	The Heads of Departments are empowered to sanction compensation upto Rs.5,000 in each case and to settle cases quickly out of court. The Workmen's Compensation Act 1923, should be used as a guide in calculating compensation for death or injury to persons whose status and earnings would normally bring them within the provisions of that Act.	
(D) Compensation payable to Devasthanams, Municipalities, Panchayats, etc., for the tanks taken over by the Fisheries Department for fish culture.	The Director of Fisheries Madras may take over tanks for fish culture from the Devasthanams, Municipalities, Panchayats on payment of an annual compensation subject to prior concurrence of the Devasthanams or Local Body concerned and execution of agreement in this regard and also subject to review by the Government in deserving cases.	

## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
<b>3 Compensation payments:- Cont.</b>		
<b>(E) Industrial Disputes Act, 1958.</b>	The following authorities may sanction the payment of claims of compensation under the Act in accordance with the provision thereof:-	Chief Engineers, General, Parambikulam - Aliyar Project, Irrigation, Buildings and Highways and Rural Works.
<b>(F) Compensation for rights of fisheries in tanks, creeks and other water sources belonging to Devasthanams, etc. when taken over.</b>	The Director of Fisheries is empowered to take over tanks and other water sources on payment of compensation subject to prior concurrence of the local body or Devasthanam concerned and execution of agreement in this regard and also subject to review by the Government in deserving cases.	
<b>4 Denotified Tribes-- Reclamation</b>	The Director of Most Backward Classes and Denotified Tribes may sanction or incur expenditure as shown below upto the limits mentioned:-	
	[See also items 13 (B) to 13 (D) below.]	

## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
<b>4 Denotified Tribes Reclamation-Cont.</b>		
<b>A. Agriculture in Denotied Tribes Settlements--</b>		
(i) Maintenance of Government farms in Denotified Tribes Settlements.	Rs.1,500 a year for each Settlement.	
(ii) Grants to each settler for any or all of the follow- ing purposes:-		
Cultivation expenses.		
Purchase of agricultural implements.		
Purchase of cattle.		
Purchase of seed.		
(iii) Maintenance of Government cattle	Rs.180 a year for each animal in each Settlement subject to the condition that the expenditure should be restricted to absolute minimum.	
(iv) Upkeep of gardens--		
Aziznagar Settle- ment.	Rs.300 a year for each Settlement.	

## APPENDIX 14 Cont.

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

## 4 Denotified Tribes Reclamation-Cont.

## B. Grants for Boarding--

- (i) Boarding grant to Piramalai Kallar pupils of Madurai district undergoing industrial and special education in Madurai district as well as in other districts. The rates approved by the Government

NOTE.-- Boarding grants should be sanctioned in accordance with the rules prescribed in G.O.Ms.No.3415, Industries, Labour and Cooperation, dated 18th October 1957 as amended in G.O.Ms.No.67 (Harijan Welfare), Industries, Labour and Co-operation, dated 6th January 1959.

- (ii) For supply of rations or midday meals to school children in the Denotified Tribes Settlements at Aziznagar. The rates approved by the Government.
- (ii-A) For the purchase of and repairs to vessels of the midday meals sections in each of the Denotified Tribes Settlements. Rs. 300 year

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
<b>4 Denotified Tribes-Reclamation-Cont.</b>		
<b>B. Grants of Boarding-Cont.</b>		
(iii) For the education of Vaduvarpatti Koravar children in the Ramanathapuram District.	The rate of grant should be fixed on the basis of the expenditure incurred in the year preceding that to which the grant relates, subject to a maximum rate of Rs.5 a month for each pupil and a total expenditure of Rs.4,000 a year.	
<b>C. Grants for clothing--</b>		
<b>(i) Free supply of clothing to deserving pupils of denotified tribes--</b>		
(a) reading in schools and colleges or undergoing training in industrial courses outside the settlements;	Rs.15 a year for each pupil.	
(b) reading in settlement Schools.	Rs.8 a year for each pupil.	
(ii) Washing the clothing of the school children in each of the Settlements at Aziznagar and Stuart-puram.	Rs.5 a year for each pupil	

## APPENDIX 14 Cont.

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

(1)	(2)	(3)
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## 4 Denotified Tribes Reclamation-Cont.

D. Huts construction and repairs.--  
Allowances for--

- |   |   |
|---|---|
| (i) the construction of huts for settlers newly admitted into a Settlement;   | Rs. 45 for a family.  |
| (ii) the reconstruction of huts destroyed by accidental fire, cyclone or similar catastrophe;                               | Rs.60 per hut subject to annual limit of Rs.2000 for each settlement                      |
| (iii) the construction of additional huts, when the accommodation in a settlement is insufficient for the existing members; | Rs. 45 a hut subject to a total maximum expenditure of Rs.450 a year for each settlement. |
| (iv) repairs to huts .. ..  | Rs.15 a year for each hut.  |

NOTE.- The allowance in each case should be restricted to actual necessities within the maximum limit of expenditure.

## APPENDIX 14 Cont.

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

## 4 Denotified Tribes Reclamation-Cont.

*E.Grants for training in  
midwifery, compounding, etc.  
in recognized institutions--*

- |  |   |
|--|---|
| (i) To deserving children of any settlement and to Kallar children in the Madurai and Ramanathapuram districts-- | Rs.500 in each case, subject to the condition that the beneficiaries do not draw any stipends/ scholarships / grant from any other Government or non-Government source. |
| a) for training in compounding, sewing, embroidery, etc., (boys or girls)  |   |
| b) for training in midwifery (girls only)  |   |
| (ii) To deserving daughters of discharged settlers (including Christians) for training in midwifery              |   |

*F. Industries--Aziznagar Settlement--*

Carpentry Weaving	Full.
Sandal manufacture	Rs.10,000 a year.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
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(1)	(2)	(3)
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## 4 Denotified Tribes Reclamation-Cont.

## G. Maintenance allowances.-

To settlers newly admitted into a Denotified Tribes Settlement--

Men .. ..	37 paise a day for each person.
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Women .. ..	23 paise a day for each person.
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Registered youths between the ages of 16 and 21.	28 paise a day for each person
--	--------------------------------

NOTE.- The allowance should be restricted to actual necessities and should in no case be continued for longer than one year.

H. Repairs to roads in Denotified Tribes Settlement.-	Rs.350 a year in each Settlement.
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I. Scholarships, stipends and other educational concessions.	See item 13 (D)
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J. Dietary and other incidental charges on account of settlers placed in lockup in all the Settlements.	Rs.500 a year
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## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
<b>4 Denotified Tribes Reclamation-Cont.</b>		
K.	Construction of quarters for teachers in settlements.	Rs.750 in each case.
L.	Construction of buildings in settlements other than those for schools of teachers' quarters provided each estimate is approved by the P.W.D.	Rs.2250 in each case.
M.	Construction of new wells in settlements.	Rs.750 for each well
N.	Repairs to quarters for teachers in schools for Koravars in settlements.	Rs.75 for each building
O.	Repairs to buildings in settlements other than those for schools or teachers' quarters.	Rs.750 a year for each settlement.
P.	Repairs to wells in settlements.	Rs. 75 a Year for each well.
Q.	Construction, repairs, etc. of bore hole latrines in denotified tribes settlements.	Rs.450 a year for each settlement.

## APPENDIX 14 Cont.

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

(2)

(3)

**4 Denotified Tribes Reclamation-Cont.**

<p>R. Sanction of incapable allowance to the following classes of inmates in the Criminal Tribes settlements subject to the provision that such inmates have no relatives in the settlements who is able and who by the custom of the country is bound to support them:</p>	<p>Rs.10 a month for each person who do not work at all (Vide G.O.Ms.No. 126, Social Welfare Department, dated 21st February 1974).</p>
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i. Idiots and Lunatics.

ii. Cripples.

iii. Blind persons.

iv. All persons who are incapable of earning their living due to old age or physical infirmity.

**5 Demurrage charges.-** The Heads of Departments may sanction the payment of demurrage charges up to Rs.10,000 at a time subject to the condition that the amount is recoverable from the person or persons responsible.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
6	Destitute persons-- (A) Conveyance and escort charges.	

The Inspector-General of Prisons may incur expenditure on travelling allowance and other incidental expenses at the rates prescribed in rule 503 of the Tamil Nadu Prison and Reformatory Manual, Volume II, for "C" class convicts, in sending female prisoners convicted of infanticide detained in the rescue homes maintained by the Madras Seva Sadan and the Salvation Army to their native places on their discharge from those rescue homes.

(B) Maintenance. The Commissioner of Police in Madras City may sanction expenditure on the maintenance of strangers and indigent persons, and on travelling allowances granted to destitute persons to enable them to reach their destinations. The daily batta for the maintenance of each destitute person should not exceed the following rates:--

Madras City and Mufassal.

Europeans .. .. . Rs.4.

Anglo-Indians and Indians .. .. . Rs.4.

The bill should be supported by a memorandum showing the number of persons of each class, the period for which and the rate at which the allowance was granted and particulars as to the stations and distances travelled when expenditure on travelling is incurred.

## APPENDIX 14 Cont.

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

## 6 Destitute persons-Cont.

(C) Approved schools and Vigilance - Educational, Vocational and Training facilities.

The Director of Social Defence may sanction expenditure upto Rs.15,000 per annum towards educational, vocational and training facilities for pupils and ex-pupils of all Government and private institutions under his control."

## 7 European vagrants-- Charges on account of.

The State Government bear charges incurred on account of European Vagrants for any period prior to the date on which the vagrant signs an agreement in each case under section 17 of the European Vagrancy Act, 1874 (India Act IX of 1874). The charges will be incurred in the following circumstances:--

- (i) when the vagrant (immediately after declaration as such) is kept in the custody of the police till he is sent to the place of work or the work house (which involves no journey); and
- (ii) when the vagrant is sent to the Government work house or place of work.

## APPENDIX 14 Cont.

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

(1)

(2)

(3)

**7 European vagrants- charges on account of- Cont.**

The Commissioner of Police in Madras City may incur expenditure on account of European vagrants subject to the following maximum limits per day :--

Rs.

- |    |   |          |   |
|----|---|----------|---|
| 1. | Subsistence allowance for each vagrant in the city.     | for each | 3 |
| 2. | Subsistence allowance for each vagrant in the mufassal. | for each | 3 |
| 3. | Dieting charges for each European vagrant sent by rail. |          | 6 |

A vagrant should be conveyed to the workhouse or place of employment by the lowest class of accommodation available by mail or passenger train.

**8 Examination Charges-- Government Examinations-- Deleted.**

**9 Exhibition--** The Heads of Departments may incur expenditure up to Rs. 5,000 on any single exhibition, seminar or fair.

## APPENDIX 14 Cont.

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

## 10 Fees for services rendered--

## (A) Examiner of Questioned Documents.-

When an opinion is obtained from the Government Examiner of Questioned Documents, Simla or the State Examiner of Questioned Documents, Madras the prescribed fee for the services rendered is payable to the Central Government Examiner of Questioned Documents, Simla and to the State Government in the case of the State Examiner of Questioned Documents, Madras. When the Government Examiner of Questioned Documents, Simla or his assistant is required to give evidence in a court, whether on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is also payable to the Central Government.

When the State Examiner of Questioned Documents, Madras, or his assistant is required to give evidence on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is payable by the Department or the private party concerned to the State Government.

Whenever the opinion of the State Examiner of Questioned Documents, Madras is obtained, the prescribed fee for his services should be credited to the State Government under the head "0055. Police--800. Other receipts-- AG. Collection of payments for services rendered".

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(A) Examiner of Questioned Documents- Cont.	

Executive authorities other than the Deputy Inspector-General of Police should requisition the services of the Examiner or his assistant only in important cases and with the sanction of the Government in each case. There is, however, no restriction on references ordered by courts.

The Commissioner of Police may obtain the opinion of the Examiner of Questioned Documents without the sanction of the Government subject to the following three conditions:--

- (1) consultation should be restricted to really important cases.
- (2) each case should be personally examined by the Commissioner of Police, who should satisfy himself that expert opinion is absolutely necessary, and
- (3) the Commissioner of Police should forward to the Government by the 15th January and the 15th July of each year a statement showing:--
  - (a) the number of cases in which he requisitioned the services of the Government Examiner of Questioned Documents in the previous half-year, and

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(A) Examiner of Questioned Documents-Cont.	
	(b) the reasons for requisitioning his services in each case.	
	Explanation.----References made by a court suo moto in civil cases to which the State is not a party will be deemed to be cases from private parties.	
	(B) Interpreters.	See rule . 68 of the Criminal Rules of Practice, 1931.
	(C) Medical Inspection of students.	(1) Medical inspection is confined to the College departments of Government Arts Colleges for men and women.
		(2) Fees not exceeding seventy - five paise for every first
	inspection of a student and thirtyseven paise for each subsequent inspection should be paid to the medical officers who carry out the inspections. A fee of Re.1 for each medical inspection should be collected from each student in the P.U.C. or first year degree course who may be required to undergo medical inspection.	



## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(C) Medical inspection of students- Cont.	
		(3) The expenditure should be incurred only with the previous sanction of the Director of Collegiate Education.

The bill for the fees payable to medical officers (drawn on T.N.T.C. Form 40) should contain the names of the officers to whom the amounts are to be disbursed and should also be supported by a certificate that no previous claim has been made on the same account and that the fees recoverable from students have been recovered and credited to the Government.

(D) Medical treatment  
of emergent cases in  
sub-jails.

The Jail authorities may pay consolidated remuneration of Rs.5 a day to honorary and private medical practitioners for treatment, the grant of medical certificates, if any, and the travelling expenses for journeys to and from subjails for the treatment of serious cases in sub-jails in emergencies during the absence of paid medical officers in charge of the institutions. If the services of honorary medical officers who are appointed to paid posts in Government medical institutions and are in receipt of honoraria are utilised for the purpose, they should be allowed only the actual expenses incurred for the journeys to and from the jails.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	<b>Fees for Services rendered-Cont.</b>	
(E)	Pleaders, etc. ..	(i) The fees payable to Government Law Officers in Madras City are regulated by the standing orders issued by the Government.
		(ii) The fees payable to mufassal Government pleaders and public prosecutors and to private pleaders and vakils engaged on behalf of the Government are also regulated by the scales laid down by the Government and embodied in the Criminal Rules of Practice and B.S.O. No.97.
	The prior sanction of Government should be obtained for incurring expenditure of fees to pleaders in mufassal and in the City, in all civil cases or proceedings (including those relating to execution proceedings), where costs are not recoverable by Government, from the other party.	
	Where however, costs, are recoverable from the other party, Heads of Departments may sanction fees to pleaders in the mofussil and in the city without financial limit in all civil cases or proceedings including those relating to execution proceedings where there are no complications in payment of fees to the	

## APPENDIX. 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	

## (E) Pleaders, etc.,-Cont.

pleaders and law costs are recoverable by Government from the other party. Where, however, there are complications in payment of fees to the pleaders or costs are not recoverable from the other party prior sanction of Government should be obtained for incurring the expenditure. The Commissioner of Commercial Taxes has been authorised to sanction fees without financial limit in cases where there are no complications and where the fees paid to the pleaders is recoverable from the other parties.

The Registrar of Co-operative Societies is empowered to sanction the defence in the cases where the Heads of Departments have been delegated with powers to sanction fees to Law Officers in the Courts, subordinate to High Court upto a monetary limit of Rs.100/- in cases where costs are not recoverable from other parties and where the costs are recoverable from other parties without any financial limit, so as to avoid delay in settlement of fee bills.

NOTE.-- For purposes of audit, a certificate to the effect that the fees paid are not in excess of the fees which the officer drawing or countersigning the bill is authorized to pay should be attached to the bill for fees.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont. (E) Pleaders, etc.,-Cont.	

The Commissioner of Commercial Taxes is authorised to sanction fees to the District Government Pleaders including the City Government Pleaders, Pleaders doing Government works in the district upto a monetary limit of Rs.1,000 (Rupees one thousand only) in cases where the costs are not recoverable from the other parties.

The following procedure should be strictly followed:-

- (1) Sanction of fees should be issued by the department which ordered filing of the case or sanctioned defence as the case may be.
- (2) The number and date of the proceedings sanctioning filing of the case or defence, as the case may be, should be quoted in the orders sanctioning fees.
- (3) The undermentioned direction should be incorporated at a suitable place in the order sanctioning fees.

The Law Officer/s is /are requested to intimate the date of realization of the fee sanctioned in this order to the departmental authority from whom he/ they obtained instructions or record for the conduct of the case.

## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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10 Fees for Services  
rendered-Cont.

(E) Pleaders, etc.,-Cont.

(iii) Legal assistance to Government servants for  
defence of cases instituted against them.-

- (a) The sanction of the Government or any other competent authority to which the power has been delegated should be obtained to defend, at the public expense, a civil suit instituted against a Government servant in respect of any act done in his official capacity.

NOTE.-The following authorities have been empowered to accord sanction for the defence of Government servants under their control on civil cases when the fee of the lawyer who may be engaged for the defence in each case is not likely to exceed the limit noted against them. They may also sanction fees, not exceeding the regulation fee and subject to the limits noted against them, to private counsel engaged for the defence in such cases:-

Commissioner of Commercial Taxes.

<p>The Honourable Chief Justice, in the case of members of the staff of the High Court and the High Court in the case of other officers under the administrative control of the High Court .. .. .</p>	<p>&gt; Rs.500</p>
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## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(E) Pleaders, etc.,-Cont.	
	Chief Engineers, Principal Chief Conservator of Forests, Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, in the case of officers and servants of the department under his control in civil cases	
	Director of Agriculture Director of Industries and Commerce Registrar of Co-operative Societies State Port Officer Transport Commissioner, in the case of State transport workers under his administra- tive control Director of Stationery and Printing .. Director of Fisheries Director-General of Police Commissioner of Police	Rs.300
	Commissioner of Labour	.. Rs.200

See also item 1 (b) in Part B of Appendix 21.)

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	<b>Fees for Services rendered-Cont.</b>	

**(E) Pleaders, etc.,-Cont.**

(b) When a criminal charge not falling under section 197 of the Code of Criminal Procedure is brought against a Government servant, the head of the department in Madras City may, if the fee of the lawyer who may be engaged for the defence is not likely to exceed Rs.25 a day or Rs.150 for the whole case, decide whether the defence shall be undertaken at the expense of the Government or not. If the fee is likely to exceed the above limits the head of the department, shall instruct the appropriate legal adviser of Government to appear for the Government servant in the initial proceedings and request the court to postpone the further hearing of the case pending a decision by the Government as to whether he should be defended at the expense of the Government or not.

Note.-All Heads of departments in Madras City have been empowered to sanction fees to private counsel engaged for the defence of Government servants in criminal cases at rates not exceeding the rates payable to Public Prosecutors in the mufassal and subject to a maximum of Rs. 150 for each case. (See also in item 1(c) in Part B Appendix 21.)

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	<b>Fees for Services rendered-Cont.</b>	
	<b>(E) Pleaders, etc.,-Cont.</b>	
	(c) For purposes of audit, the certificate prescribed in the Note under Rule (ii) above should be attached to the bill for fees, if any.	
	(iv) Proceedings against legal practitioners.--The High Court is authorized to incur an expenditure not exceeding Rs.1,500 a year towards fees to advocates engaged to conduct enquiries under the Indian Bar Councils Act, 1926 (India Act XXXVIII of 1926), into the conduct of legal practitioners in cases which are taken up by the High Court without a complaint or in which the complainant fails to appear before the tribunal or in which the District Judge thinks it desirable to proceed with the enquiry.	
	(v) Procedure for the payment of fees to legal practitioners not in Government service for the work done by them on behalf of the State in the High Court or Supreme Court the expenditure on account of which is debitable to 2014. Administration of Justice.--The Registrar, High Court, Madras, shall draw and disburse the fee sanctioned to the advocate concerned on the production of the particulars of the sanction and an advance receipt for having received the amount. If payment is desired by draft,	



## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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10 Fees for Services  
rendered-Cont.  
(E) Pleaders, etc.,-Cont.

the advocate concerned shall send necessary postage stamps for sending the draft for the amount by registered post and acknowledgement due. If, however, cash payment is desired, the amount of the fees will be remitted to the advocate concerned by money order less commission.

(F) Post-mortem examination.

The payment of fees, if any to Government servants for examining corpses or wounded persons is regulated by the subsidiary rules and orders under Fundamental Rule 47--See also the Civil Medical Code and the Animal Husbandry Department Manual.

(See also Appendix 3 to the Tamil Nadu Account Code, Volume I.)

(G) Security  
Printing Press  
(Nasik Road)

When the officials of the Security Printing Press, Nasik Road, are summoned to attend courts of law as expert witnesses in note forgery cases and cases regarding the fraudulent use of stamps, their pay for the period of absence from their headquarters and the travelling allowance due to them should be debited to State funds.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for Services rendered-Cont.	
	(G) Post-mortem examination.-Cont.	
	The fees on this account deposited in the Courts should be credited to the Government as miscellaneous receipts of the Courts concerned.	
11	House Committees of the Legislature.	The Secretary to the State Legislature may incur expenditure on the authority of the resolutions passed by the committee (Assembly and Council), subject to budget provision.
11-A	Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.	The Director of Statistics, Madras may sanction the following rates of honorarium and labour and incidental charges connected with the conduct of crop cutting experiments under crop estimation surveys during each fasli year.
	(i) Rates payable in the case of experiments on food crops. (paddy and Millets):-	

## APPENDIX-14—Cont.

Serial number of item.	Description of the expenditure.	Special rules restrictions etc.
(1)	(2)	(3)
11-A	<p>Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.</p>	
	<p>a. Honorarium to the Primary worker (Deputy Agricultural Officer/Development Assistant/Grama Sevak.)</p>	<p>Rs.2 (Rupees two) per experiment.</p>
	<p>b. Honorarium to the Maistry/Agricultural Assistant working under the primary worker.</p>	<p>Re. 1 (Rupee one) per experiment.</p>
	<p>c. Honorarium to the Village Karnam.</p>	<p>Re. 1 (one) per Village for two experiments under each category.</p>
	<p>d. Labour and incidental charges</p>	<p>Rs. 4 (four) per experiment.</p>

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
11-A	Honorarium, labour and incidental charges for services connected with the conduct of crop estimation surveys on (i) food crops namely paddy and millets and (ii) nonfood crops namely groundnut, sugarcane and cotton.	<p>(ii) Rates payable in the case of experiments on non-food crops (cotton, groundnut and sugarcane):-</p> <p>a. Honorarium to the Primary worker (Deputy Agricultural Officer/ Development Assistant). Rs. 2 (two) per experiment.</p> <p>b. Honorarium to the Maistry/ Agriculture Assistant working under the primary worker. Re.1 (one) per experiment.</p> <p>c. Honorarium to the Village Karnam. Re.1 (one) per village for two experiments under each category.</p> <p>d. Labour and incidental charges. Rs.5 (five) per experiment.</p>

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
12	Kallars and Koravars--Reclamation.	See items 4 and 13.
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	See also item 4.
(A)	Grants to co-operative societies towards the cost of clerical assistance.	<p>The Registrar of Co-operative Societies may sanction grants to selected co-operative societies formed among the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and for societies composed of members of backward communities towards the cost of part-time and full-time clerks employed to write up their accounts, subject to the following conditions:--</p> <p>(i) The maximum grant to each society should not exceed Rs.30 per mensem.</p> <p>(ii) the grants should not be continued to one and the same society for a period of more than 3 years.</p> <p>(iii) the grant should be made only to really good societies which are likely to be pulled up and put on a firm basis by the provision of</p>

## APPENDIX 14 Cont.

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	
	(A) Grants to co-operative societies towards the cost of clerical assistance.	

clerical assistance and which will utilise such clerical assistance for the improvement of their economic position either by providing subsidiary occupations for their members or by the extension of other non-credit activities and the grant should be stopped for societies which fail to respond satisfactorily within a reasonable time.

- (iv) each society receiving help should be required to meet a portion of the cost of the clerical assistance with reference to its financial position and the grant to it would be limited to such portion of the cost as cannot be met by it from its own funds.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	

(A) Grants to co-operative societies towards the cost of clerical assistance.

The Registrar will have discretion to divert to societies for Adi-Dravidars and other eligible communities any unspent balance from the grant sanctioned for societies consisting of members of the backward communities. He will also have discretion to make changes in the societies selected for payment of these grants, and also to vary the amount of grants, as circumstances may require.

(B) (i) Grants for fees, books, clothing, etc. The Director of Adi-Dravidar and Tribal Welfare may sanction grants up to a maximum of Rs.200 a year in each case and subject to a total limit of RS.5,000 a year, to deserving students belonging to communities eligible for help by the Adi-Dravidar and Tribal Welfare Department studying in

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Amelio- rative measures.	
	(B) (i) Grants for fees, books, clothing, etc. Cont.	
		Public educational institutions as defined in Rules 1 and 2 of the Tamil Nadu Educational Rules, to enable them to meet the expenses connected with their fees, books, slates, and other equipment required for their study and, in the case of the poor students among them, also clothing, etc.
	(ii) Supply of midday meals, etc.,	Supply of midday meals to pupils of Adi-Dravidar and Tribal Welfare Schools is tied up with the CARE supported midday meals programme available for children in the schools run by education department.
	(C) Miscellaneous expenditure.	The Director of Adi-Dravidar and Tribal Welfare may incur non-recurring expenditure upto a limit of Rs.5,000 in each case on miscellaneous measures connected with the welfare of the communities eligible for help by the Adi-Dravidar and Tribal



## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	Adi-Dravidar and Tribal Welfare Department-Ameliorative measures.	

## (C) Miscellaneous expenditure-Cont.

Welfare Department such as the construction of pathways, wells and latrines, raising the levels of housesites and propaganda work for the improvement of the condition of the above communities.

NOTE.- The above powers shall be restricted to grants for specified objects. Grants for general purposes without specifying the objects will be sanctioned only by the Government.

(D) Scholarships, etc.-- Scholarships will be sanctioned by the Adi-Dravidar and Tribal Welfare Department to the pupils belonging to eligible communities studying in Elementary, Basic, Secondary, or High Schools and undergoing Collegiate, professional, industrial, technical and commercial courses as per the rules and regulations notified by the Adi-Dravidar and Tribal Welfare Department every year.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	<b>Adi-Dravidar and Tribal Welfare Department-Amelio- rative measures.</b>	
	<i>(E) Life time and usage of vessels in hostels under the control of Adi-Dravidar and Tribal Welfare Department.</i>	
	The minimum period of life time for the various types of vessels used in the hostels run by the Adi-Dravidar and Tribal Welfare Department is as shown below:	
	Copper/Brass Vessels	.. 7 years.
	Iron Vessels	.. 3 years.
	Aluminium Vessels	.. 2 years.
	Stainless Steel Vessels	.. 5 years.
	The vessels should not be replaced automatically at the end of the period. Before replacement, they should be inspected, condemned and disposed of under the orders of competent authority.	
	<i>(F) Family allowance for Tribals: A sum of Rs. 250/- as family allowance will be paid by the Director of Adi-Dravidar and Tribal Welfare to each tribal who is deputed to New Delhi every year to witness the Republic</i>	

## APPENDIX 14-Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13.(G)	Special Welfare and Nutritious Meal Programme Department-Ameliorative measures.	
	1. Grant towards the purchase of text books and note books to handi-capped children;	The Director of Social Welfare is delegated with financial powers to implement ongoing schemes and to release grant every year subject to budget provision.
	2. Travel Concession to handicapped children to avail of facility to go to school and hospital from the place of residence;	
	3. Women's Welfare composite programme-encouragement of economic activities through Mahalir Mandrams;	
	4. Schemes encouraging widows' remarriage;	
	5. Assistance to poor women for giving vocational training and;	
	6. Marriage assistance to orphan girls.	

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
14	Industries and Commerce Department--	Deleted.

14-A Technical Education  
Department--

Scholarships for the students of the Tamil Nadu State enrolled at:

The Director of Technical Education may sanction scholarships to students at rates approved by Government from time to time.

- (1) Indian School of Mines and applied Geology, Dhanbad.
- (2) Indian Institute of Science, Bangalore.
- (3) School of Mines, Cornandal.
- (4) Marine Engineering Training, Calcutta.
- (5) National Sugar Institute, Kanpur.
- (6) Government Mining Institute, Kothagudam.
- (7) Government Mining Polytechnic, Tumbar.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
14-B Holding of Design-cum-Model competition and award of prizes:		Deleted.
14-C Industries and Commerce Department.		The Director of Industries and Commerce is empowered to pay the subscription towards the membership fee.
15 Medical lending libraries--Grants.		The Director of Medical and Rural Health Services may sanction contributions not exceeding Rs.500 a year for each district towards the maintenance of lending libraries of medical books.
16 Rehabilitation--Ex-inmates of Approved Schools and Vigilance Institutions.		(a) The Director of Social Defence may award lump-sum grants on the following scale, to deserving ex-inmates of Government Approved Schools, Sri Sadan Rescue Home and Government Vigilance Home, who have acquired proficiency in any vocation or craft, for purchase of initial equipment to pursue the particular craft or calling in which they had training in those institutions:-

## APPENDIX-14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions etc.
(1)	(2)	(3)
16	Rehabilitation- Ex-inmates of Approved Schools and Vigilance Institutions.-Cont.	
Approved Schools:-		
		Rs..
Carpentry ..	5 awards at Rs.200 each	1,000 every year.
Weaving ..	7 awards at Rs.100 each	700 "
Book binding	3 awards at Rs.100 each	300 "
Gardening and Agriculture.	3 awards at Rs.60 each	180 "
Masonry	3 awards at Rs.50 each	150 "
Tailoring	7 awards at Rs.100 each	700 "
Embroidery and needle work	2 awards at Rs.100 each	200 "
Blacksmithy	5 awards at Rs.100 each	500 "
Metal work	5 awards at Rs.100 each	500 "
Total for all Government Approved Schools		4,230 "
Vigilance Institutions--		
Weaving	2 awards at Rs.100 each	200 "
Tailoring	2 awards at Rs.100 each	200 "
Embroidery and needle work	2 awards at Rs.100 each	200 "
Total for all Government Vigilance Institutions.		600 "

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
16	<b>Rehabilitation-- Ex-inmates of Approved Schools and Vigilance Institutions.-Cont.</b>	
	(b) The awards shall be made subject to the following conditions:-	
	(1) That the grantee has had training for not less than three years and is certified by the instructor concerned to have acquired sufficient proficiency in a craft or vocation; and	
	(2) that the grantee, either because he or she is an absolute destitute or because the parent or guardian is too poor to provide for his or her after-care, could start making a livelihood only with the help of the State.	
17	<b>Relief of Distress--</b> (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms.	1. (a) The Commissioner of Revenue Administration and other officials of Revenue Department mentioned below may sanction expenditure for relief of distress caused by each case of natural calamities like floods, cyclone, fire as indicated below subject availability of funds:-

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	<b>Relief of Distress--</b> (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
i) Dependent Deputy Tahsildar	upto Rs.20,000/-	in each case of natural calamities.
ii) Tahsildar	upto Rs.50,000/-	"
iii) Revenue Divisional Officer/Sub-Collector	upto Rs.1 lakh	"
iv) Collector	upto Rs.5 lakhs	"
v) Commissioner of Revenue Administration	upto Rs.10 lakhs	"

1.(b) Monetary limits for drawal of amounts by Collectors under TR27 for expenditure connected with defence or other emergent purposes such as natural calamities as a permanent measure are indicated below:  
 a permanent measure are indicated below:



## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	<p>Relief of Distress--            (A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.</p>	
	Collectors of Thanjavur, Madurai, Tiruchirapalli and Pudukottai Districts	Upto Rs.5 lakhs
	Collectors of other Districts	Upto Rs.2.5 lakhs
2.	<p>Eligibility for the grant.-- Free grants are for providing relief in cases of poverty. Relief will therefore be confined to cases of persons who are too poor to rebuild their houses without help from the Government and only where there has been no contributory negligence on the part of the victims.</p>	
	(a)	<p>All victims who pay an assessment of Rs.10 and below will be eligible for relief from the Government. However, for special reasons to be recorded in writing, the sanctioning authority may relax the limits in exceptional cases and sanction relief. Reason for such relaxation may be--</p>
	(i)	<p>poverty of the victim in spite of the fact that he pays an assessment of more than Rs.10</p>
	(ii)	<p>the magnitude of the loss suffered by him as a result of the calamity; and</p>

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	Relief of Distress--	
	(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
	(iii) the existence of unfavourable seasonal conditions of a widespread nature, if any, in the particular village and taluk.	
	(b) persons who receive a total income of less than Rs.200 per mensem are also eligible for such relief.	
	3. Extent of grant admissible and the mode of disbursement:-	
	(a)(i) whose houses are fully damaged by fire, floods, cyclone and other natural calamities may be given relief upto Rs.400/- for each hut to enable the affected people to rebuild or repair the houses damaged.	
	(ii) Persons whose houses are partly damaged by fire, flood, cyclone, etc. may be given relief at Rs.200/- for each hut.	
	(b)(i) Mode of payment:- Mode of payment of relief amount to the owners and tenants of an affected hut by natural calamities:	
	1. Full amount to the owner of the hut if solely occupied by him.	

## APPENDIX-14 Cont.

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

## 17 Relief of distrees-

(A) Grant to persons  
affected by local  
calamities (e.g.)  
Fire, Local floods  
and storms-Cont.

2. The relief will be divided equally among the occupants and the owner where the hut is occupied by the owner as well as by one or more tenants.
3. The relief will be divided equally if the hut is occupied by one or more tenants.

Note: The unit for payment is a single hut which has been damaged by fire, flood, cyclone etc. Hut will include mud walled thatched dwelling places and mud walled tiled dwelling places.

Relief in kind:-In addition to the cash relief, the commissioner or Revenue Administration, Collectors or Revenue Divisional Officers as the case may be, may sanction free supply of 5 kilograms of rice and one litre of kerosene per family if there is no likelihood of resumption of power supply for 72 hours and beyond, subject to the monetary limit prescribed in G.O.Ms.No. 164, Revenue, dated 5-2-1987.

Collectors may order and sanction free supply of clothes i.e. one Dhoti and one saree per family at Government cost, provided they are not in a position to muster the help of recognised voluntary.

## APPENDIX 14 Cont.

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

## 17 Relief of Distress--

(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.

organisations to attend to the free distribution of clothes and in extraordinary circumstances they should order the distribution of clothes at Government cost. In the case of fire accidents, the clothes required for such free distribution should be obtained on credit basis from the local co-optex sales units. The amount due to Co-optex for such credit sales shall be sanctioned by the Collectors with reference to the allotment of funds to the districts for fire accidents and on the strength of utilisation certificates of the Officers of the Revenue Department not below the rank of Tahsildars or Deputy Tahsildars of Sub-Taluks to whom the clothes were entrusted for free distribution.

(c) Under Rule 11 (A) (2) (1) of the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933, loans can be granted up to a limit of Rs.2000 in each case for rebuilding of a house destroyed by fire, floods and other natural calamities.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
17	Relief of Distress--	
	(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms- Cont.	
	(d) Persons whose damaged houses are situated on poramboke lands may be granted loans upto a maximum of Rs.250 on the personal security of applicant and a collateral security furnished by him. This loan should be repaid in 5 years.	
	(e) The maximum financial assistance not exceeding Rs.1000/- to each of the families of the deceased who was the head of the family and also a bread winner and very poor or to the person who is incapacitated permanently from doing any work to earn his livelihood due to natural calamities (i.e) cyclone, fire, flood, etc.	
	(B) Famine relief.	Expenditure is incurred in accordance with the rules and orders in the Tamil Nadu Famine Code.
	(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc.	The Director of Fisheries may sanction any or all of the following measures to fishermen:-

## APPENDIX-14-Cont.

Serial number of item.	Description of the expenditure.	Special rules restrictions etc.
(1)	(2)	(3)
17	Relief of Distrees-	
	(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc. Cont.	
	1. A loan of 50 per cent and subsidy of 50 percent for repairs (Crafts and nets)	Rs. 500 in each case.
	2. A loan of 50 per cent and a subsidy of 50 per cent for renewals (Crafts and nets).	Rs.1,000 in each case.
	3. Annual limit for both items 1 and 2 above.	Rs. 30,000
	4. A loan of 20 per cent and a subsidy of 50 per cent for replenishing the nets washed away, destroyed by fire, lost or rendered completely unser- viceable on account of some natural calamity or for reasons not attributable to the fishermen.	Rs. 1,000 in a year and Rs. 100 in each case.

## APPENDIX 14 Cont.

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

## 17 Relief of Distress--

(C) Grants to fishermen affected by natural calamities like fire, flood, cyclone, etc.  
Cont.,

Note:-(1) Assistance in the form of subsidy for the several items put together for each case should not exceed Rs.100.

(2) The usual rate of interest shall be charged for loans.

(3) Cases involving grant of loans and subsidies exceeding the above powers should come up to Government.

18 Rewards:-  
(A) Land Revenue.

The powers of the Department of Revenue Administration to sanction rewards to informers who give information as to frauds committed by Karnams in respect of concealed cultivation or any item of land revenue forming part of the annual settlement are contained in Board's Standing Order No.49.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards --Cont.	
	(B) Excise.	<p>1. Abkari cases:- The rules for grant of rewards to informers and others who may render service to the Government, that is, of assistance in detecting or preventing breaches of the Abkari laws are contained in Standing Order Nos. 106 to 112, Tamil Nadu Excise Manual, Volume II.</p> <p>The powers delegated by the Government to subordinate authorities to grant abkari rewards are embodied in Standing Order No. 107, Tamil Nadu Excise Manual, Volume II.</p> <p>(2) Opium cases:- Rewards in opium cases are regulated by Rule XXIV of the Tamil Nadu Opium Rules, 1932, embodied in the Tamil Nadu Excise Manual, Volume I-- See also Standing Order No.117, Tamil Nadu Excise Manual, Volume II.</p>
	(C) Stamps.	<p>See Standing Order Nos.104 and 105 in the Tamil Nadu Stamp Manual.</p>
	(D) Other Taxes and Duties.	<p>The Commissioner of Commercial Taxes may sanction the grant to bill-collectors and the peons of the Commercial Taxes Department and private persons whose good work in the detection of new cases results</p>



## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont.	
	(D) Other Taxes and Duties- Cont.	
	in an increase in revenue of a reward not exceeding half the additional revenue so derived subject to a maximum of Rs.100 in each case. The reward will be granted with reference to the assessment in the year of detection and will not recur in succeeding years for the same case.	
	(E) General Admini- stration.	(1) Rural areas:-- Rewards by Collectors and District Magistrates for services in aid of public justice and rewards for saving life and for attempts to save life are regulated by the rules governing discretionary grants by Collectors in Article 213.
	(2) Urban Areas (municipal or major panchayat areas)-- The expenditure towards rewards for saving human life or attempting to save human life is debitable to "2075. Miscellaneous General Services-- 800. Other Expenditure-- AN. Lumpsum provision for unforeseen expenditure".	
	(3) The Commissioner of Revenue Administration may, on the recommendation of the Collector, sanction a larger reward to a village officer who detects the illicit cutting or removal of, or damage to any Government tree and gives substantial help	

## APPENDIX 14 Cont.

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

## 18 Rewards - Cont.

## (E) General Administration-Cont.

in the apprehension of the offender and/or in the recovery of the tree so cut or removed not exceeding in any case the total net sale proceeds of the tree and where the tree is totally lost, the value of the tree collected from the offender or the estimated value, if no such amount is collected from him. The village menials will also be eligible for these rewards.

Any member of the public who gives information leading to the apprehension of an offender and/or the recovery of the tree illicitly cut or removed will also be entitled to a reward which will be equal to 50 per cent of the net sale-proceeds or value of the tree, but will ordinarily be subject to a maximum of Rs.50 in each case. A larger reward exceeding Rs.50 but subject to the same limit as in the case of village officers, may be sanctioned by the Commissioner of Revenue Administration on the recommendation of the Collector.

A reward based on the estimated value of the tree may be paid also in cases where the offender has been apprehended, prosecuted and convicted, but where the tree illicitly cut or removed is totally lost and no tree value or fine or any other sum is collected from the offender.

## APPENDIX-14-Cont.

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

## 18. Rewards-Cont.

## (E) General Administration-cont.

In case where there are two or more claimants for the reward, the Collector will decide which of them are entitled to it and in what proportion it should be apportioned

(F) *Jails and convict Settlements.* The Inspector General of Prisons may sanction rewards for; the recapture of the escaped prisoners up to a maximum of Rs. 250 in each case. He may also grant rewards to subordinate jail Officers up to limit of R. 100 for service of special merit.

He may also sanction rewards for the recapture of escaped Borstal School inmates up to maximum of Rs. 100 in each case, and rewards to subordinate school officers up to a limit of Rs. 50 for service of special merit including specially good service rendered by them in giving timely intimation of plots to escape or anticipated assault. He is further authorized to sanction rewards up to a maximum of Rs. 25 to each inmate who renders good service by bringing to the notice of the school authorities a plot to escape or an anticipated assault. Similar powers as in the sub paragraph above may be exercised by the Director of Social Defence in respect of Approved Schools and Vigilance Institutions.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	<b>Rewards - Cont.</b> <b>(F) Jails and convict settlements-Cont.</b>	

The Director of Social Defence, Madras may also sanction rewards for recapture of escaped inmates of the Government Reception Homes in Madras City and in the mufassal up to a maximum of Rs.100 in each case and rewards to members of the staff of the Homes, for services of special merit and gallantry up to a maximum of Rs.50 in each case.

Note:- The following meritorious deeds shall be classified as "Services of special merit and gallantry":-

- (1) Rescuing children from fire, earthquake, house collapse, accidents, etc.
- (2) rescuing children from drowning;
- (3) rescuing children from venomous snakes, poisonous insects and wild animals in and outside the institution;
- (4) any act calculated to save the lives of the children of the institution from any kind of dangers and catastrophies; and
- (5) specially good service rendered in giving timely intimation of plots to escape or anticipated assaults or manhandling of the staff of the institution.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont. (F) Jails and convict settlements-Cont.	
(2)	Unauthorised property found on a prisoner on any occasion subsequent to the search to which he is subjected on admission shall be forfeited to the Government and the money or the sale-proceeds of any articles sold shall be paid into the treasury in full under "Miscellaneous jail receipts".	
(G) Police	Subject to the observance of the administrative rules embodied in the Madras Police Standing Orders and other orders of the Government issued from time to time, the financial powers of officers of the Police Department to sanction rewards are as set forth below:-	
(i) (a)	Rewards to Sub-Inspectors, Assistant Sub-Inspectors, Sergeants, Head Constables and Constables of the regular Police and to Tamil Nadu Special Police and Special Armed Police personnel of and below the rank of Jamedars.	
	The Director-General of Police and the Commissioner of Police may sanction rewards up to Rs.500 to the above mentioned categories of subordinate Police Officers including Policemen of other States in India in any one set of circumstances for meritorious services rendered by them, subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs.250.	

## APPENDIX 14 Cont.

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

## 18 Rewards - Cont.

## (G) Police-Cont.

- (b) In Opium cases the Director-General of Police may grant a reward without limit but not exceeding the value of the opium confiscated in the case, plus the amount of any fine imposed, and not less than half the value of confiscated article of fine realised, in such proportions as he may think fit, to any non-gazetted officer of the Police Department (including Inspectors of Police) or any other department and informer or informers, who have contributed to the seizure of raw opium or opium mixture of the conviction of the offender. The Commissioner of police may sanction rewards in such cases up to Rs.500 in any one set of circumstances subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs.250 in a case.

Note:- Inspectors of Police are not eligible for the grant of money rewards in cases other than opium cases.

- (ii) Rewards to private persons.- For the apprehension of offenders and for intelligence leading to the discovery of crime, rewards may be sanctioned and paid by the under-mentioned officers up to the limits shown

APPENDIX 14 *Cont.*

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
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18 Rewards - *Cont.*(G) Police -*Cont.*

against each in any one set of circumstances:-

Officers empowered to sanction.	Amount of rewards. Rs.
Director-General of Police .. .. .	500
Commissioner of Police .. .. .	500

(iii) *Rewards to finders of lost money or currency notes or other lost property on public roads or the like in Madras City:-*

The Commissioner of Police may grant rewards on the following scale:-

- (1) When the sale value of the property found does not exceed Rs.50, an amount not exceeding 25 per cent of the sale value.
- (2) When the sale value exceeds Rs.50; an amount not exceeding 10 per cent of the sale value.

(iv) (a) *Rewards to head constables and constables for rescuing life and property, for putting out fire, etc.-* The Director-General of Police may sanction rewards subject to a maximum of Rs.50 in each case.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	Rewards - Cont.	
	(G) Police -Cont.	
	(b) Rewards for saving human life or attempting to save human life:- The Commissioner of Police may sanction a sum not exceeding Rs.40 to any person.	
	(v) (a) Rewards to recruits:- Money prizes to recruits on their leaving the schools may be awarded at the rate of Rs.5 and Rs.3 for distinction in examination and Rs.2 for good conduct.	
	(b) Money rewards may be awarded to the recruits for good shooting who make the best aggregate scores among the batch of recruits passing out of the Police Recruits' School during the month at the rate specified below:-	
	For the three best shots scoring over 75 points, Rs.10, Rs.5 and Rs.3 or if below 75 points, Rs.5, Rs.3 and Re.1.	
	(vi) Special rewards.-- (a) The Director-General of Police is authorized to sanction expenditure on "special rewards" up to a limit of Rs.300 a year.	
	(b) The Commissioner of Police is authorised to sanction expenditure on "special rewards" up to a limit of Rs.1,00,000 a year. (See also Article 109.).	



## APPENDIX 14 Cont.

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
(1)	(2)	(3)
18	Rewards - Cont.	
	(G) Police -Cont.	
	(c) The Director-General of Police, Madras may sanction a reward of Rs.200 each to the Special Branch clerk, and Executive Officers of the Special Branch C.I.D., Madras and the Executive Officers of the District Special Branches who pass the 'Proficiency Examination' in any of the regional languages (Telugu, Malayalam, Kannada, Hindi, Urdu, Gujarati, Marathi and Bengali) other than their mother tongue, conducted by the Deputy Inspector-General of Police, C.I.D., Madras and Rs.100 each to those who maintain the efficiency by passing the Annual Regional Language Test, provided none will be allowed to seek qualification for the reward for more than two languages other than the mother-tongue.	
	NOTE.- The term "Executive Officers" means Inspectors of Police, Sub-Inspectors and Head Constables.	
(H)	Tamil Nadu Fire Services.	The Director of Fire Service may sanction money rewards not exceeding Rs. 250 in individual cases and upto Rs.300 in any one set of circumstances to members of the Tamil Nadu Fire Subordinate Service for services of

## APPENDIX 14 Cont.

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

## 18 Rewards - Cont.

## (H) Tamil Nadu Fire Services-Cont.

special merit involving outstanding skill and devotion to duty, such as saving life and property and putting out fires.

## (I) Stationery and Printing.

(i) Rewards for detection of thefts in the Government Press.-- The Works

Manager, Government Press may at his discretion, sanction rewards of sums not exceeding Rs.15 in each case to the gate watchmen or others who succeed in catching a person who attempts to steal the articles of the press, or who give information leading to the detection of thefts in the Press.

(ii) Rewards for the best suggestion for prevention of accidents in Government Press, Madras (including branches).--The Director of Stationery and Printing, Madras may sanction upto Rs.500 per annum the following awards to any worker of the Government Press, Madras (including its branches) who made the best suggestion in respect of prevention of accidents in the factory--

## APPENDIX 14 Cont.

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

## 18 Rewards - Cont.

## (I) Stationery and Printing-Cont.

Price.	Value	Number of prizes.	Total amount
1	2 Rs.	3	4 Rs.
Class A	200	One	200
Class B	100	Two	200
Class C	50	Two	100

(J) Tamil Nadu State Transport Department. Deleted.

(K) Adi-Dravidar Welfare. The Director of Adi-Dravidar and Tribal Welfare may incur expenditure on the award of prizes to the best Adi Dravidar boy and best Adi Dravidar girl student coming first and second in the S.S.L.C. Examination in each district among Adi Dravidar students at a cost of Rs.100 and Rs.50 respectively.

A prize to the value of Rs.500 will be awarded to one Adi Dravidar boy and one Adi Dravidar girl student who secures the highest percentage of marks in the State in the S.S.L.C Examination.

APPENDIX 14 *Cont.*

<i>Serial number of item.</i>	<i>Description of the expenditure.</i>	<i>Special rules, restrictions, etc.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
18	Rewards - <i>Cont.</i> (K) Adi Dravidar Welfare. - <i>Cont.</i>	

The above prizes will be given in the form of "Premium Prize Bonds."

(L) *Miscellaneous*                      *Rewards for destruction of wild animals.*

- (1) The Commissioner of Revenue Administration is empowered to incur expenditure on rewards for the destruction of wild animals in accordance with the rules and conditions prescribed for the purpose and the scales of payment laid down by the Government. These are embodied in Board's Standing Order No.196. The Commissioner of Revenue Administration may delegate to Tahsildars and to Deputy Tahsildars in independent charge the power to grant rewards. Care should be taken to prevent possible fraud, as laid down in the Board's Standing Orders.
- (2) The reward to departmental watchers for killing crocodiles should be limited to Rs.2.50 p. irrespective of the size of the animal killed.
- 19 **Section-writing and copying charges.**                      A head of a department may sanction section-writing and copying charges at piece-work rates when the work cannot be managed by the ordinary staff of offices. Every such sanction should be communicated to the Accountant-General and should specify the number of men employed, the number of words to be copied per rupee and the rate for tabular work.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
19	Section-writing and copying charges- Cont.	

Note 1--Remuneration to copyists and examiners in civil courts and sessions courts is regulated by the Copyists' Rules made by the High Court and approved by the Government; similar remuneration in the Revenue Department is regulated by Board's Standing Order No. 173.

Note 2--No member of any regular establishment paid by the Government may be paid under the above rules for section-writing, etc., save with the special sanction of the Government; nor may any periodical allowances be charged, as section-writing. In the Revenue Department, however, a Collector may permit members of the regular establishment in places where piece-workers are not available to do copying work and receive fee for it. The Department of Revenue Administration may also permit the typists in its office, when piece-workers are not employed, to do the copying of public documents furnished on the application of, and at the cost of, private parties, and receive fees for it. The copying work in the District Munsif's Court, Gudalur, may be entrusted to the Junior Assistant of the court who may receive extra remuneration therefor at the rates prescribed.

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
19	Section-writing and copying charges- Cont.	
		Note 3--Full details of the calculations should be given in all bills.
		Note 4--In the case of the Co-operative Department, copying fees may be levied at 70 paise for every 175 words. The fees should be credited in full as receipts of the Co-operative Department. Payments to the copyists may be made at 50 paise for every 175 words. The amounts should be drawn on bills and debited to the Co-operative Department. A certificate should be recorded on the bills to the effect that the necessary fees have been realised and credited into the treasury and a note of the payment made in the departmental registers against the original entry of receipt to ensure that the payments to the copyists are watched against the realisations.
		Exception (1)-- The Personal Assistant to the Director of Adi-Dravidar and Tribal Welfare may exercise the powers of Head of Department in regard to sanction of section-writing and copying charges.
		Exception (2)-- The Transport Commissioner, Madras may sanction the employment of temporary section-writers in each of the Regional Transport Offices for a

## APPENDIX 14 Cont.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
19	Section-writing and copying charges-	

Cont.

period not exceeding 21 days during each taxation quarter for writing up taxation discs. He may permit the Regional Transport Officers to appoint section-writers in anticipation of his approval subject to his ratification when the period of such appointment does not exceed 10 days and subject to the condition that such sanction for the appointment of section-writers is issued on the basis of one section-writer for a week for every 250 discs and that the daily out-turn for each section-writer is fixed at 50 licence discs and that they are paid at the rate of Rs.6 (Rupees six) per day as wages.

20. Tombs and  
Cemeteries.--

The expenditure on European Cemeteries is regulated by the Ecclesiastical Rules and is debited to Central revenues.

The maintenance of individual tombs of historical importance whether situated within or outside cemeteries classified as ancient monuments under the Ancient Monuments Preservation Act, 1904), (India Act VII of 1904), is also debited to Central revenues.

APPENDIX 14 *Cont.*

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

20 Tombs and cemeteries.-  
*Cont.*

The maintenance of isolated historical tombs not declared to be ancient monuments under the Act and of the tombs of European officials and members of their families is debited to State revenues.

The functions of the Public Works Department and the Revenue Department respectively, in regard to the maintenance of tombs and cemeteries and the powers of Collectors are laid down in the Tamil Nadu Public Works Department Code and in Board's Standing Order No.203.

21 Visas. Fees demanded by the Consular Officers for visas granted to Government servants travelling on duty should be debited to contingencies under the relevant head of account of the respective department to which the officer concerned belongs.

22. Numbering of houses. In exceptional cases when the expenditure for the numbering of houses and its maintenance in the non-principal and non-panchayat areas for any taluk likely to exceed Rs.750, the prior orders of Government should be obtained.



## APPENDIX 14 Cont.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
23. Maintenance Grant.	The Director of Medical and Rural Health Services may sanction a maintenance grant of Rs.500 (Rupees five hundred only) per annum to the Lawrence School Dispensary, Lovedale for the merits and the services rendered by the institution to the humanity.	
24. Stipend to Apprentices:	The Director of Stationery and Printing, Madras may entertain four Apprentices from the Industrial Training Institute or District Employment Offices, Madras and Saidapet in the trade of Electricians in the Government Press, Madras for a period of six months (two apprentices for six months at a time) and incur an expenditure not exceeding Rs.2,400 (Rupees two thousand and four hundred only) annually towards the payment of stipends to each apprentice at the rate of Rs.100 (Rupees one hundred only) per mensem.	
25. Supply of priced periodical publications.		See item 8 of Appendix 5.
25(A) Supply of driver to non-official numbers of committees or conference and expenditure on conveyance of important personage from the residence to various institutions visited by them.		Director of Agriculture may incur expenditure upto Rs.100/- in each case subject to the provision in the budget.

## APPENDIX 14 Cont.

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

**26. Contribution to Labour Welfare Fund:-**

The Director, Motor Vehicles Maintenance Organisation, Madras is permitted to incur expenditure annually towards employer's contribution for Labour Welfare Fund payable to the Tamil Nadu Labour Welfare Board at the rates in force.

**27. Payment of rebate subsidy to Cooperatives:-**

The Director of Handlooms and Textiles is empowered to incur the expenditure from out of the budget provision made in the budget for payment of rebate subsidy to the Weavers' Societies, after ensuring that they, while claiming the subsidy, have fulfilled the conditions prescribed by the Government at the time of allowing rebate for specified festival periods. The Director is also empowered to draw and disburse the actual amount of rebate claimed by the Co-optex as rebate subsidy, after obtaining the audit certificate. The delegation of powers to the Director of Handlooms and Textiles to incur expenditure as above is subject to the condition that the sanction should be restricted to budget provision and the expenditure incurred in each quarter, should not exceed one - fourth of the said provision.

## APPENDIX 14 Cont.

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

## 28. Backward Classes Department - Scholarships

- |  |   |
|--|---|
| <p>Power to recognise the newly started courses for purpose of award of State Scholarship.</p> | <p>1. The Director of Backward Classes and Minorities Welfare is empowered to recognise newly started courses of studies in Arts and Science including Technical Studies after they are recognised by the Education Department for the purpose of grant of scholarships to Backward Class students in accordance with the rules, subject to the condition that the expenditure thereon should be restricted to the Budget provision.</p> <p>2. The rates of Scholarships to the new courses to which recognition may be granted should not be higher than those already fixed for equivalent Arts/Science studies including Technical and Professional studies such as Engineering, Medical, Veterinary and Agriculture etc., and any variation i.e., increase in the rates of scholarships should be incorporated in the Scholarships Notification only with the prior approval of the Government.</p> |
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## APPENDIX 15.

(See Chapter X, Article 220)

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE  
GOVERNMENT TO SANCTION ADVANCE TO CULTIVATORS AND  
MISCELLANEOUS LOANS AND ADVANCES.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)

## I. Advances to Cultivators.

- |   |                                     |           |
|---|-------------------------------------|-----------|
| (i) Advances made under the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933.  | Commissioner of Land Administration | Rs.10,000 |
| (ii) Advances made under the Tamil Nadu Land Improvement and Agriculturists' Loans (Pumping Installations and Agricultural Machinery or Plant) Rules, 1933. | (same as under item (i) above).     |           |

## II. Miscellaneous Loans and Advances.

N.B.--Loans sanctioned under these delegated powers should be sanctioned subject to the rules and conditions prescribed by the Government from time to time for loans of each class.

- (i) Loans to members of communities eligible for help by the Adi-Dravidar and Tribal welfare Department--

## APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)

## II. Miscellaneous Loans and Advances-cont.

(a) Loans for the acquisition of house-sites for help by the Adi Dravidar and Tribal welfare Department and Labourers given direct to individuals.	Director of Adi Dravidar and Tribal Welfare.	No maximum.
(b) Loans for building super structures on sites assigned to members of the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department in Madras city.	Director of Adi Dravidar and Tribal Welfare.	Rs.1,000 per head.
(c) Loans for sinking irrigation wells in the Perundurai Colonies, Coimbatore district.	Director of Adi Dravidar and Tribal Welfare (Provided he is satisfied that there is adequate security for the loan).	No maximum
(if) Loans under Tamil Nadu Small Scale and Cottage Industries Rules.1956	Director of Industries and Commerce.	Rs.50,000*
	Director on the recommendation of the Board.	Rs.75,000*

\*Subject to budget provision for the year.

## APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
(1)	(2)	(3)
II. Miscellaneous Loans and Advance-cont.		
(iii) Payment of instalments of subsidy under the Subsidised Industrial Housing Scheme to private employers for their projects for the construction of houses at the appropriate stages after general financial sanction for the projects is accorded by the Government.	Commissioner of Labour,	The amount is to be restricted with reference to the general financial sanction order and the pattern of assistance prescribed under the Subsidised Industrial Housing Scheme.
(iv) Loans to repatriates from Burma and Ceylon who join together to form a Co-operative Society or a partnership firm for the purpose of starting a small industrial unit, workshop etc.	Director of Rehabilitation.	Rs.50,000 subject to the provision made in the Budget.
(v) Sanction of funds towards the State participation in the share capital of Co-operative Milk Supply Societies and Co-operative Milk Supply Unions.	Commissioner for Milk Production and Dairy Development.	Upto a maximum of Rs.10,000 in each case subject to availability of budget provision and subject to the guidelines issued by the Government from time to time.

## APPENDIX 15 Cont.

Class of loan or advance.	Sanctioning authority	Maximum limit of sanction for each case.
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(1)

(2)

(3)

## II. Miscellaneous Loans and Advance - Cont.

(vi) Sanction of loans and 'subsidies to the Silk Weavers' and Art Silk Weavers Cooperative Societies towards share capital loans to members for purchase of appliances accessories, furniture and rent for the building and towards the cost of managerial staff as per the pattern of financial assistance prescribed by the Government from time to time.	Director of Handlooms and Textiles	To the extent of funds provided in the Budget
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(vii) Loans to members of communities eligible for help by the Backward Classes Department.	Director of Backward Classes and Minorities Welfare.	Full Powers
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## APPENDIX 16

(See Chapter X, Article 222 and Chapter XIII, Article 307.)

THE TAMIL NADU LOCAL AUTHORITIES LOANS  
RULES, 1937.

In exercise of the powers conferred by section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), and in supersession of all rules issued on the subject except as regards money borrowed before these rules come into force the Government are hereby pleased to make the following rules under the said Act :-

1. *Short title*--These rules may be called the Tamil Nadu Local Authorities Loans Rules, 1937.

2. *Interpretation*.--In these rules--

(1) "the Act" means the Local Authorities Loans Act, 1914 (IX of 1914);

(2) "Government" means the Government of Tamil Nadu;

(3) "Government loan" means a loan taken from Government funds:

(4) "loan" means a loan made, taken or raised, under the Act;

(5) "non-Government loan" means a loan raised, with the sanction of Government otherwise than from Government funds; and

(6) "term of a loan" means the period elapsing between the date on which the loan is completely made, taken or raised, and the date on which it is completely repaid.

3. *Limitation of borrowing power*.--A Local Authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (v) of sub-section (1) of section 3 of the Act unless the work to be carried out is either--



## APPENDIX 16 Cont.

(a) within the local limits of the area subject to the control of the Local Authority, or

(b) for the benefit of the inhabitants within those limits.

4. *Application.*--When the Local Authority desires to obtain a loan it shall submit an application to the Government showing--

(1) the purpose for which the loan is required and when the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act, an estimate of the cost of the entire work or such part of it, as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed, and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments;

(6) the rate of interest at which it is proposed to borrow;

(7) the term of years for which the money is to be borrowed, and the method by which it is to be repaid. (If it is proposed to repay the loans by means of a sinking fund, the rate of interest, at which the improvement of such sinking fund is to be calculated, shall also be stated); and

## APPENDIX 16 Cont.

(8) an account of the financial position of the Local Authority, including a statement of all existing prior charges on its funds.

5. After such enquiry as they may think fit to make and after calling for any further information which they may require, the Government may--

(1) reject the application, or

(2) grant or sanction the raising of the loan subject to the following conditions, namely:-

(a) The term of the loan shall not ordinarily exceed 30 years, but in the case of loans granted for water-supply and drainage schemes, it may exceed 30 years but shall not exceed 40 years or such other period as may be specified by the Government in this behalf;

(b) the interest payable on the loan shall be at such rate as may be fixed by the Government; and

(c) in the case of a non-Government loan exceeding twenty-five lakhs of rupees, the date of floatation of the loan shall be such as may be approved by the Government.

6. *Prescribed conditions.*--(1) In granting or sanctioning a loan, the Government may prescribe any further conditions not inconsistent with the Act, and with these rules, as they may think fit.

(2) In particular and without prejudice to the generality of the provisions contained in sub-rule (1) the following conditions shall be prescribed, namely:-

(i) In the case of every loan, that the Government shall determine and the Local Authority shall pay the cost--

## APPENDIX 16 Cont.

(a) of any inquiry made under rule 5,

(b) of inspections made, and other measures of control taken, under rule 7, and

(c) of any other proceedings taken by order of the Government under these rules;

(ii) in the case of every loan, that the Local Authority shall furnish to the Accountant-General, Tamil Nadu, and to the Government any information which they may require regarding its funds and regarding the expenditure of the loan ;

(iii) in the case of a Government loan--

(a) that the Government reserve the right to adjust the amount applied for to the credit of the Local Authority on the date specified in the application, or in the alternative, to require interest to be paid on the amount of the loan from that date; and

(b) that the Government, if they consider that the Local Authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately; and

(iv) in the case of a non-Government loan, that the Local Authority shall not, without the previous approval of the Government, vary the dates within which the raising of the loan, or of the first instalment of it, has been sanctioned, and that, if the loan is raised by instalments, the Local Authority shall report, for the previous approval of the Government, the dates within which each further instalment is to be raised.

## APPENDIX 16 Cont.

7. *Control and inspection of works and accounts.*--The Government shall make such provision as they may deem necessary--

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules; and

(b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act for the proper inspection of the work to be carried out; provided that every such work and the accounts connected therewith shall be open at all times to the inspection of--

(1) the Superintending or Executive Engineer in whose circle or division, as the case may be, the work is situated and

(2) of any person who may be authorized to inspect the accounts of the Local Authority, and

(3) of any other person specially authorized by the Government in this behalf.

8. *Procedure on attachment.*--When the Government decide to attach any funds under section 5 of the Act the following procedure shall be observed, namely:--

(a) The Government shall issue a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the local official gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Local Authority.

## APPENDIX 16 Cont.

(b) the officer appointed by the Government under section 5 of the Act shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

(c) The said officer shall prepare the accounts of moneys so collected, and of the cost of collection, in such form as the Government may, from time to time, direct. He shall deliver a copy of the accounts to the Local Authority, and shall cause a copy to be published in the Tamil Nadu Government Gazette.

9. *Unexpended balances.*--If, on the completion of the work or the closing of the account of the transaction for which a Local Authority has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely :-

(a) *In the case of a Government loan.*--The Government may direct that the unexpended balance--

(i) shall be forthwith repaid to Government, in which case the principal of the debt shall be reduced by an equivalent amount and such variation as they may consider necessary on this account in the instalments fixed for the liquidation of the loan shall be made; or

(ii) shall be utilized in carrying out any works which the Local Authority is legally authorized to carry out.

(b) *In the case of a non-Government loan.*--The Government may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the Local Authority, or in carrying out any works which that Authority is legally authorized to carry out.

## APPENDIX 16 Cont.

10. *Interest on Government loans.*--The following provisions shall apply to interest on Government loans, namely:--

(1) Loans taken in successive years, even though they be by instalments of a single loan covered by a single sanction, shall be treated as separate loans, each of which shall bear interest at the rate fixed for such loans in the year in which it is drawn. Interest shall be charged at the rate agreed upon yearly or half-yearly, as the Government may determine.

(2) The Government may, if they think fit, direct that compound interest and penal interest at a rate which will be prescribed by the Government from time to time shall be paid upon all overdue instalments on interest, or of principal and interest.

11. *Repayment of Government loans.*--With the previous consent of the Government, the Local Authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

12. *Accounts of Government loans.*--The accounts of every Government loan shall be kept by the Accountant-General, Tamil Nadu.

13. *Sinking fund for non-Government loans.*--In the case of a non-Government loan, if the loan is not repayable by annuities or annual drawings, the Local Authority shall establish a sinking fund in the following manner, namely:--

(1) it shall pay out of its income, yearly or half-yearly, into such fund a sum which accumulating at such rate of compound interest as the Authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment;

## APPENDIX 16 Cont.

(2) it shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning authority otherwise directs; and

(3) it shall submit the accounts of its sinking fund annually to the Accountant-General, Tamil Nadu, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

## APPENDIX 17

(See Chapter X, Article 241).

**RULES FOR THE GRANT OF CONCESSIONS TO GOVERNMENT  
SERVANTS AND THEIR FAMILIES AND INDIGENT PERSONS  
TO ENABLE THEM TO UNDERGO ANTI-RABIC TREATMENT.**

[Deleted]

(G.O.Ms.No.929, Finance, dated 23rd August 1976.)