

APPENDIX 18

(See Chapter X, Article 260)

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO REMIT OR WRITE-OFF IRRECOVERABLE ARREARS OF LOANS AND ADVANCES.

NOTE: (1) The exercise of these powers is subject to the same conditions as those laid down for write-off of losses in Appendix 21.

(2) The limits mentioned in column (3) below refer to the amount of principal involved. When a competent authority remits or writes-off any irrecoverable amount under principal, it may also waive any unpaid interest due on that amount.

Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
I Advance to Cultivators--		
1. All cases except under cyclone and distress loan.	Special Commissioner and Commissioner of Revenue Administration.	Rs.2000 subject to a maximum of Rs.50,000 per annum.
2. Under cyclone and other distress loan.	Special Commissioner and Commissioner of Revenue Administration.	Rs.5000.
3. Advance to Cultivators.-		
(i) Advances under the Tamil Nadu Land Improvement and Agriculturists' Loans (General) Rules, 1933-		

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Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
3. Advance to Cultivators:- Cont.		
(a) If the work for which the loan was sanctioned has failed beyond the borrowers' control.	Special Commissioner and Commissioner of Revenue Administration.	No maximum
(b) In other cases	Special Commissioner and Commissioner of Revenue Administration.	Rs.3000
(ii) Advances under the Tamil Nadu Agriculturists' Loans (Relief of Indebtedness) Rules, 1939.	Special Commissioner and Commissioner of Revenue Administration.	Rs.3000

II. Miscellaneous Loans and Advances--

Loans to member of communities eligible for the ameliorative measures undertaken by the Adi Dravidar and Tribal Welfare-

(i) Loans to Kallar Co-operative Societies (Madurai)	Director of Backward Classes and Minorities Welfare.	Rs.10,000 for a Society subject to an overall limit of Rs.1 lakh per annum.
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Class of loan or advance	Authority empowered to sanction remission of or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)

II. Miscellaneous Loans and Advances—contd.

(ii) Loans for the acquisition of house sites for communities eligible for help by the Adi Dravidar and Tribal Welfare department and labourers given through Co-operative Societies under the control of the Co-operative Department.	Director of Adi- Dravidar and Tribal Welfare.	Rs. 10,000 for an individual, subject to an overall limit of Rs. 1 lakh per annum.
(ii) Loans for the acquisition of house-sites for communities eligible for help by the Adi Dravidar and Tribal Welfare Department and labourers given through Co-operative Societies under the control of the Co-operative department.	Registrar of Co-operative Societies.	Rs. 10,000 for a society subject to an overall limit of Rs. 1 lakh per annum
(iv) Advances to Chank Divers.	Director of Fisheries.	Rs. 10,000 for an individual, diver subject to an overall limit of Rs. 1 lakh per annum.

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Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
III. Advances repayable-		
(i) Special advances- Advances for the settlement of criminal gangs (industrial and agricultural advances) (See Article 252).	Director of Backward Classes and Minorities Welfare.	Rs.10,000 for an individual, subject also to a limit of Rs.1 lakh in a year. (These limit apply to industrial advances and agricultural advances separately).
(ii) Revenue Advances (See Article 256).	Special Commissioner and Commissioner of Revenue Administration.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.
(iii) Forest advances (See Article 257)	Principal Chief Conservator of Forests.	Upto a limit of Rs.10,000 in each case subject to the total limit of Rs.1 lakh in a year.
(iv) (1) Recoveries from the mechanised boats supplied on instalment basis wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.

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Class of loan or advance.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
III. Advances repayable-Cont.		
(2) Recoveries from fishermen for the supply of Nylon net supplied on instalment basis, wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Upto a limit of Rs.10,000 in each case subject to a total limit of Rs.1 lakh in a year.
(v) Loans under State Aid to Industries Act, 1922.	Director of Industries and Commerce.	Upto to Rs.1000 in each case subject to a total limit of Rs.25,000 in a year.
(vi) Loans under the Village Housing Project Scheme.	Special Commissioner and Commissioner of Revenue Administration.	Upto Rs.1000 in each case of loan.

NOTE.-- The write-off should be restricted to cases where the loans have become irrecoverable not due to any laxity on the part of the departmental officers.

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(See Chapter XI, Article 262).

KINDS OF DEPOSITS.

I. Revenue Deposits.

This head includes the following items of deposits:-

(1) Deposits by villagers of the equivalent of free labour promised for Rural Reconstruction Schemes.

(2) Moneys received by the Chief Electrical Inspector to the Government under the provision of the Electricity Act in cases where consumers of electrical energy dispute the claims of the licensee.

(3) Caution money deposits collected from--

(a) the students in the Government Medical Colleges (including the College and School of Indigenous Medicine), the College of Engineering, Guindy (including deposits for electric lighting charges in the hostel) Central Polytechnic, Madras, and the boarders in the Government Nandanar Hostel for Boys, Chidambaram;

(b) pupil-compounders and pupil-midwives undergoing training in Government medical institutions;

(c) paid and unpaid House Surgeons and House Physicians--

(i) as a security against loss or damage to the furniture and other property in the quarters and

(ii) as a security against loss of or damage to the equipment which they handle while engaged in official work;

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3. Caution money deposits collected from.-Cont.

(d) members of the public borrowing books from the library attached to the office of Director of Industries and Commerce, and from the Connemara Public Library, Madras;

(e) apprentices admitted for training in the Industrial Engineering Workshop, Madras, and in the laboratory of the Chief Electrical Inspector of the Government.

(f) laboratory and library deposits taken from science and other students in Government Colleges;

(g) the students in the Teachers' College, Saidapet, for the safe return of library books;

(h) the students in Government Training Schools for Masters for safe return of library books, recovery of fines, etc.;

(i) the students in Government Secondary and Training Schools for Masters for safe return of library books, recovery of fines, etc.;

(j) the students in the Physical Education Training Class for Women, Saidapet for safe return of library books, recovery of electric current charges, etc.;

(k) parties for work done on their behalf by the Industrial Engineering Branch of the Department of Industries and Commerce;

(l) students admitted for craftsman training in the Government Industrial Training Institutes; and

(m) the students of the crafts section in the School of Arts and Crafts, Madras.

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(4) Cash deposits taken from circus or entertainment parties to whom the vacant site attached to the Government Textile Institute, Madras is occasionally leased.

(5) Initial deposits collected by Co-operative Inspectors and Labour Revenue Inspectors for the formation of Co-operative Societies among the communities eligible for help by the Adi-Dravidar and Tribal Welfare Department for the purpose of acquiring land for house-sites, till the Co-operative Society is formed in each case.

(6) Deposits made under the provisions of the Tamil Nadu Estates Land Act, 1908 (Tamil Nadu Act I of 1908) (See also Local Ruling 5 under Articles 64-67, Tamil Nadu Account Code, Volume II).

(7) Sale proceeds of movable or immovable properties sold for arrears of revenue.

(8) Receipts of estates under attachment or about to be sold for arrears of revenue, and deposits made by persons who apply for sales of immovable properties to be set aside (Sections 30, 36 and 37-A of the Tamil Nadu Revenue Recovery Act, 1864) (Tamil Nadu Act II of 1864).

(9) Compensation for lands acquired under the provisions of the Land Acquisition Act, 1894 (India Act I of 1894).

(10) Fees for the survey of waste lands till the land is sold in each case.

(11) Money received on account of all escheats, irrespective of their value, pending final disposal under the orders of the competent authority.

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(12) Sale-proceeds of articles sold under the terms of the Indian Treasure Trove Act, 1878 (Indian Act VI of 1878).

(13) Any amount paid in excess of the annual instalment or any annual instalment paid long before the due date towards loans taken under the Land Improvement Loans Act, 1883 (India Act XIX of 1883) and the Agriculturists' Loans Act, 1884 (Indian Act XII of 1884). [See paragraph 3 (ii) of Chapter 5 of art III of the Tamil Nadu Loans (Takkavi) Manual.]

(14) Money remitted by postal money order on account of advance payment of land-cess to panchayats or refunds of revenue or refunds of deposits but returned by the Post Office as unclaimed. (See Article 310 of this Code and instruction 28 under Treasury Rule 16).

(15) Deleted.

(16) Undisbursed amounts of the advances drawn from the treasury by the Special Loans Officers for the grant of loans for the relief of indebtedness under the Agriculturists' Loans (Relief of Indebtedness).

(17) Rents collected from the ticket holders for the sites of Mallipatnam and Sathubhavachatram fish-curing yards and payable to the owners of the sites.

(18) All moneys received in the process of execution of decrees under Rule XXII of the rules framed under the Tamil Nadu Co-operative Societies Act, 1932 (Tamil Nadu Act VI of 1932) and moneys collected by the officers of the Co-operative Department from the parties towards the travelling allowance and batta of witnesses summoned to attend arbitration cases under section 51 of the Tamil Nadu Co-operative Societies Act, 1932.

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NOTE:- The deposits should be refunded when necessary only on the authorisation of the Deputy Registrar of Co-operative Societies.

(19) The fees of the Government Solicitor collected under the Mining Rules.

(20) Kalavasam amounts recovered from shortriyam villages under Board's Standing Order 153 (2) for payment to village servants.

(21) Moneys received in Revenue Courts for the service of summonses, for batta of witness and for other similar purposes.

(22) Allowances due to Thrishvekamdars of the Salem district after they are fixed at the final closing of the accounts and after they are sanctioned by the Collector.

(23) Deposits received from parties who apply for loans under the Tamil Nadu State Aid to Industries Act, to meet incidental expenses such as advertisement fees, fees payable to Government Solicitor, etc.

(24) Caution money collected from the boarders of the Government Adi-Dravidar Hostels under the control of the Adi-Dravidar and Tribal Welfare Department.

(25) Deposits furnished by the applicants for mining lease to meet preliminary expenses.

(26) Deposits made by the patients for the occupation of the double cottages in the Government Tuberculosis Sanatorium, Tambaram.

(27) (a) Rents collected under section 3(4) of the Tamil Nadu Estates Land (Reduction of Rent) Act, 1947, in the estates not taken over and the arrears of rent collected under section 55 (1) of the Tamil Nadu Estates (Abolition and Conversion

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into Ryotwari) Act, 1948, in the estates taken over in respect of which there are two or more claimants and there is a dispute among them.

(b) Amounts collected from persons claiming patta under Section 8(2) (1) (b) of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 which is eventually payable to the religious institutions.

(28) Cost of commission remitted by the parties in advance for the issue of commission under the proviso to section 31 (4) of the Tamil Nadu Plantations Agricultural Income-Tax Act, 1955.

(29)(a) Rents deposited with the Revenue Divisional Officers by cultivation tenants under section 3(3) (a) of the Tamil Nadu Cultivating Tenants' Protection Act, 1955.

(b) Rents deposited with the authorised officer by cultivating tenants under section 19(2) (a) of Chapter III of the Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 and

(c) Rents deposited with the competent authority by the cultivating tenants under the Tamil Nadu Cultivating tenants (Special Provisions Act, 1968.

(30) Amounts collected by the collectors under section 74(8) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1951 by way of surcharge.

(31) Jenmikaram deposit.

(32) Sale proceeds of the seized stock of food grains and their essential articles.

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II. Civil Courts' Deposits.

This head comprises deposits ordered by District Judges, Sub-Judges and District Munsifs, and includes the following items:-

(1) Testamentary or intestate estates-For one year. (Section 16 of the Administration of Estates Regulation, 1802 (Tamil Nadu Regulation III of 1802 and the Tamil Nadu Wills Regulation 1829 (Tamil Nadu Regulation V of 1829).)]

(2) Moneys received in Civil Courts for the service of summonses, for batta of witnesses and for other similar purposes.

(3) Fees for printing copies of judgements, pending payment to the printer.

(4) Stamp fees for succession certificates, pending orders on the application, [Section 379 of the Indian Succession Act, 1925 (India Act XXXIX of 1925).]

NOTE.--When a succession certificate is granted, the Court concerned should issue a cheque payable to the Treasury Officer for the amount representing the value of the court-fee stamps which the Court desires him to supply in exchange. On receipt of the cheque, the Treasury Officer should supply the court-fee stamps required and adjust their value to the debit of "Civil Court's Deposits" and credit of "Sale of Court-fee stamps".

(5) Amounts attached by the Civil Courts from salaries.

(6) Sale-proceeds of the estate of deceased gazetted European Government servants.

NOTE.--The cost of remitting the sale-proceeds to the Administrator-General, Madras should be borne by the estate concerned.

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(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Decree amounts collected by Village Courts.

(9) Receipts of Debt Conciliation Boards.

(10) Advance rent paid by the occupants of the chambers in the High Court, Madras.

(11) Rents deposited with the civil courts by cultivating tenants under section 3(3)(a) of the Tamil Nadu Cultivating Tenants, Protection Act, 1955.

III. Criminal Courts' Deposits.

This head includes the following items:-

(1) Compensation fines and costs due to an injured party and not to the Government in both appealable and non-appealable cases till they lapse under the ordinary rule and rewards ordered to be paid out of fines or other moneys to informers of Police Officers under section 11-A of the Tamil Nadu Gaming Act, 1930, till they are paid to the parties or lapse under the ordinary rule. (See also Article 267).

(2) Sale-proceeds of unclaimed perishable property.

NOTES.--(i) If unclaimed property to be sold because it is perishable and cannot be kept, or for the benefit of the owner, or because its value is less than Rs.10, the proceeds should be held for six months in deposit. (See also sections 26 and 27 of the Police Act, 1861 (India Act V of 1861), and item (1) in Part II above).

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(ii) The sale proceeds of perishable property covered by criminal cases may also be credited under "Criminal Court Deposits" till the cases are finally decided.

(3) Surplus sale-proceeds of unclaimed and impounded cattle--for 3 months (See section 17 of the Cattle Trespass Act, 1871 (India Act I of 1871), and articles 135 and 136 of the Special Funds Code).

(4) Excess recoveries of feeding charges and fines on account of impounded cattle. (See Article 135 of the Special Funds Code.)

(5) Sale-proceeds of property attached because the owner is evading a warrant--for 2 years. (See Section 89 of the Criminal Procedure Code).

(6) Receipts relating to attached disputed property till it is restored. (See Section 146 of the Criminal Procedure Code.)

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Moneys received in Criminal Courts for service of summonses, for batta of witnesses and for other similar purposes.

(9) Licence fees and taxes recovered under the Madras City Municipal Act by the Presidency Magistrates, Madras, which are payable finally to the Corporation of Madras.

(10) Licence fees collected by the Magistrates under section 212(9) of the Tamil Nadu Local Boards Act, 1920, which are payable in full to the local bodies concerned.

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(11) Moneys received by the Commissioner of Police, Madras in his capacity as an ex-officio Presidency Magistrate, from the accused persons let on bail.

(12) Money received in Criminal Courts as security from sureties for accused to be released on bail.

IV. Personal Deposits.

This head includes the transactions on account of the following:--

- (1) Treasury cash orders.
- (2) Wards' estates and attached estates.
- (3) Official Receivers and the Official Assignee, Madras.
- (4) Irrigation cess fund.
- (5) Electricity distribution schemes undertaken by the Government on behalf of Municipalities.
- (6) Leave salary fund of the Madras Municipal Engineering Service.
- (7) Leave salary fund of the Madras Local Authorities Electrical Engineering Service.
- (8) Leave salary, etc., funds of the Madras Municipal Commissioners.
- (9) Governor's Bodyguards--
 - (a) Clothing, etc., allowances to Sowars;
 - (b) Sale-proceeds of sweepings in the Bodyguard stables received by the Commandant.

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(10) Government Solicitor, Sheriff and Advocate-General, Madras-- moneys received in their official capacity.

(11) Koothali Nair's estate escheated to the Government.

(12) Jails--Cash property of prisoners.

(13) Approved Schools and Vigilance Service--Cash property of pupils and inmates.

(14) Police funds--District Police Bank Funds; Presidency Police Band Fund and Clothing Account in the Police Training School, Vellore.

(15) City Police--Sale Proceeds of sweepings in the city Police stables received by the Commissioner of Police.

(16) Museum Theatre, Madras--Advances taken from users.

(17) District Medical Lending Libraries.

(18) Government hospitals--Cash deposits of patients (cash receipts other than cash deposits towards hospital stoppages) and the moneys relating to the "Entertainment and Sport Fund" in Mental hospitals.

(19) Pasteur Institute, Coonoor.

(20) Leprosy Relief Committee, Cuddalore, Saidapet and Tindivanam.

(21) Leprosy Relief Committee (District Leprosy Committee), North Arcot-Ambedkar District.

(22) District Branches of the British Empire Leprosy Relief Association (Madras Provincial Council).

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- (23) District Leprosy Relief Council, Madurai, Ramanathapuram and Salem.
- (24) District Leprosy Relief Fund, Tirunelveli.
- (25) Tuberculosis Funds, Salem and Tirunelveli.
- (26) Agriculture--Cash transactions of District Agricultural Officers with private firms and parties in connection with the sale of improved agricultural implements, seeds and manures to the ryots.
- (27) Agriculture--Moneys received by the Agricultural Demonstrator, Tiruppur, as deposits for expenses involved in seed-farm transactions of co-operative societies, etc.
- (28) Agricultural College, Coimbatore--Funds relating to the university examinations conducted at the College.
- (29) Animal Husbandry Department--Moneys received in advance by the Livestock Development Officer from agriculturists and others for the purchase of animals on their behalf.
- (30) Co-operative Societies under liquidation.
- (31) Government Polytechnics at Madras, Coimbatore and Madurai--Sports, Hostel, Scholarships and Prize funds.
- (32) District Commercial Museums in the Tiruchirapalli district and the North Arcot-Ambedkar District Museum of Arts and Crafts, Vellore.
- (33) Lighting and cleaning charges collected in fish-curing yards.

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(34) Public Works, Workshop (Madras) and Government Press, Madras--Fines realized from employees under the Payment of Wages Act, 1936 (India Act IV of 1936).

(35) Triplicane Langarkhana Fund.

(36) Muhammadan Female Aid Charity Fund.

(37) Flood Relief Fund, Nagapattinam.

(38) Taluk Reconstruction Committees, Madurai district.

(39) The Devakottai Divisional Rural Reconstruction Committee.

(40) The Rural Development Committee, Sankarankoil taluk, Tirunelveli - Kattabomman district.

(41) Grants received from the Indian People's Famine Trust Fund.

(42) The District Leprosy Relief Council, Tiruchirapalli.

V. Public Works Deposits.

This head comprises transactions of the following classes (See also Articles 73 and 74, Tamil Nadu Account Code, Volume III):-

(1) Cash deposits received from subordinates as security.

(2) Cash deposits received from contractors as security, including percentage deductions made from their bills.

(3) Deposits for work to be done.

(4) Sums due to contractors on closed accounts.

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(5) Sums due to labourers on nominal muster rolls.

(6) Miscellaneous deposits, including (until clearance) all item of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment.

VI. Security Deposits.

This head includes the following items:-

1. Earnest money deposits made by intending tenderers in all departments.

Note:--In the case of all auction sales in the Forest, Correctional Administration (Social Defence) and Jail departments, selling officers are authorised to return the deposits of unsuccessful bidders at the close of the sale on each day, but the gross transactions should be included in the Government Account. [See T.R.7(2).]

2. Initial deposits made by intending bidders at auction sales of abkari and opium privileges and fishery rentals and also the further deposits made by successful bidders.

Note.- Selling Officers are authorised to return the deposits of unsuccessful bidders at the close of the days' sale, but the gross transactions should be included in the Government Account [See Treasury Rule 7 (2).]

3. (a) Security deposits received from the lessees of the usufruct of Government trees and lessees of Government lands.

(b) Security Deposit received from the lessees of land and lessees of land and trees under Kuthagaipattam Rules, 1947.

4. Security furnished in cash by a Government servant or a contractor and not converted into an interest-bearing form of security. (See articles 279 and 280)

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5. Security furnished in cash by the executive officer of a religious institution to the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

6. Security furnished in cash by a private employer in respect of a Government servant lent to him on foreign service terms. (See Article 293).

7. Deposits made by holders of shooting licences in the Forest department for the due fulfilment of the conditions of the licence.

8. Deposits furnished by importers or wholesale dealers under rule 8 (1) of the Tamil Nadu Sales of Motor Spirit Taxation Rules, 1939.

9. Security deposits furnished by the proprietors of entertainments under rule 21 of the Tamil Nadu Entertainments Tax Rules, 1939.

10. Earnest money deposit furnished by the custodians of breeding bulls which are distributed to them under the terms and conditions of the Government Livestock Distribution Scheme.

11. Security furnished in cash by the industrialists, lessees of canteens, shops and other buildings in the industrial estates and colonies belonging to the Department of Industries and Commerce towards advance rent to the finally adjusted or refunded at the time of vacating the premises.

12. Initial Deposit amount furnished by the applicants applying for machinised fishing boats and the payment of balance amount towards Security Deposit.

13. Security Deposits tendered by the applicants for repairers licences under Tamil Nadu Weights and Measures (Enforcement) Rules, 1967.

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14. Caution money deposits collected from firms for inclusion of their names in the lists of approved firms maintained by the Agriculture Department for the supply of oil engines and electric motor pump sets.

15. Security Deposits furnished by the licensee under the Tamil Nadu Rectified Spirit Rules, 1959, the Tamil Nadu Liquor (Licence and Permit Rules, 1960) and the Tamil Nadu Molasses Control and Regulation Rules, 1958.

16. Security Deposits tendered by the applicant for the grant of permits for stage carriages and public carriers under sections 46 and 54 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) respectively.

17. Security furnished at the time of issue of the licence by the licensee in cash or in Government Promissory notes for the due observance of the condition of the licence issued under the Tamil Nadu Liquor (Licence and Permit) Rules, 1960.

18. Security Deposit remitted by wholesale dealers/retail dealers of kerosene under Tamil Nadu Kerosene Control Order, 1968.

19. Security Deposits which are outstanding in the Treasury at Nagercoil, Kanyakumari District.

20. Security deposits furnished by the dealers under section 21 (5) of the Tamil Nadu General Sales Tax Act, 1959.

21. Security deposits furnished by the dealers under section 7 (2A) and section 7 (3A) of the Central Sales Tax Act, 1956.

APPENDIX 20.

(See Chapter XII, Article 279 (6))

**LIST OF FIRMS APPROVED BY THE GOVERNMENT FOR
FIDELITY INSURANCE BUSINESS.**

<i>Name of the Insurance Company</i>	<i>Name of local or other agents or representatives</i>
1. Life Insurance Corporation of of India.	Branches of Life Insurance Corporation of India

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[See Chapter XII, Article 297] ,

POWERS OF SUBORDINATE AUTHORITIES TO WRITE-OFF
LOSSES.

The Government have delegated to the authorities mentioned below the power to write-off finally losses of the kinds specified upto the limits noted against each, provided that the loss does not disclose-

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

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

Except when the Government have ordered otherwise in regard to any case or class of cases, every sanction to a write-off should be communicated at once to the Accountant-General with an explanation of the full circumstances and with copies of the relevant portions of the correspondence relating to the subject.

The write-off orders issued by heads of Departments under the powers delegated in this Appendix should set out the full facts of the case, and explain in detail the reasons for sanctioning the write-off. Copies of write-off orders involving amounts exceeding Rs.5,000 should be sent to the concerned administrative department in the Secretariat.

The Heads of Departments should also send a quarterly report to the administrative department in the Secretariat indicating the amount written off in each case, the total amount written off during the quarter and the progressive total upto the end of the quarter. These reports shall be reviewed by the administrative department in the Secretariat.

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Note:—The term 'each case' occurring in this appendix should be interpreted with reference to a given point of time. If on particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be exercised with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. The losses arising out of the same incident shall not be split up and written off separately on different dates so as to avoid sanction of higher authority instead of being written off at one time. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time.

The orders of write-off of the value of articles which have been condemned on account of their having become unservicable in the ordinary course by fair wear and tear need not be communicated to the Accountant-General. However, they should be kept on record in offices concerned along with the connected stock accounts for being produced during local inspection by audit staff.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case.	Remarks
(1)	(2)	(3)	(4)

A. LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS.

1. Irrecoverable value of stores or public money lost through fraud, negligence or other causes, and unprofitable outlay on works.*	Heads of Departments	Rs. 10,000	The total amount written off should not exceed Rs. 1 lakh in a year.
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*Note (1) This item contains the general delegation of powers. The powers to be exercised in certain special cases are specified in the succeeding items.

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Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	Isa Di. 44

A.--LOSSES OF PUBLIC MONIES INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.

(2) The expression "Value of store" means the "book value" if satisfactory priced accounts are maintained and otherwise "replacement value" (see the Note under Article 139). The following special instructions apply to Forest Department Stores:-

(i) Permit forms with no value impressed on them should be treated as ordinary stores, and their value should be estimated with reference to the cost of paper and printing.

(ii) The value adopted for timber and other produce should be based on the market value except in the case of the stock in the forest lost by theft or fire, in which case the valuation of timber and other produce lost should be made with reference to their value at the place from which they were removed or lost and not with reference to their potential value when sold in a market.

(iii) For other stores and livestock, the value entered in the stock returns should be adopted.

(3) In the case of loss of cardamoms on account of cleaning and drying, the following procedure should be followed for purposes of writing off:-

(1) The normal deficiency in the weight of cardamoms in the following two stages may be fixed at the rates indicated against each:-

(a) Picking off the stalks from the capsules .. 21 per cent.

(b) Drying green 'picked' cardamoms 89 per cent.

(2) Only deficiencies in excess of those normal deficiencies should be dealt with as loss of Government revenue requiring the sanction of the competent authority to write-off; and

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Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
<p>(3) For the purposes of writing-off, the deficiencies on account of the picking off of the stalks from the capsules exceeding 21 per cent may be valued at 11 per cent of the average sale value of any cardamoms in the previous year and the deficiencies on account of drying of green 'picked' cardamoms exceeding 89 per cent may be valued at the average sale value of dry cardamoms in the previous year.</p>			
<p>2. Irrecoverable value of stationery articles lost or damaged (see Annexure to Rule 9 of the Stationery Manual, Volume I)</p>	<p>Heads of Departments</p>	<p>Rs.10,000</p>	<p>The total amount written off should not exceed Rs. 1 lakh in a year.</p>
<p>3. Value of superseded or useless publications and missing stores and publications.</p>	<p>Director of Stationery and Printing Madras.</p>	<p>Rs.1,000</p>	<p>In exercising the powers in respect of superseded or useless publications as waste paper, the administrative departments of the Secretariat and the Heads of Departments concerned should be consulted beforehand as to whether the publications cannot be put to better use. To</p>

APPENDIX 21-Cont.

Nature and description of the loss.	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
3. Value of superseded or useless publications and missing stores and publications.-Cont.			cut out delay, the Director of Stationery and Printing, Madras should address the Heads of Departments and the Departments of Secretariat at the same time, with a request to communicate the views to the Secretariat with a copy to the Director of Stationery and Printing, Madras and also should publish the list of publications available for sale in the Newspapers authorized for advertisements once in six months (unsold publications need not be advertised). The value to be written off the

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
3. Value of superseded or useless publications and missing stores and publications.-Cont.			accounts should be the face value of the superseded or useless publications treated as waste paper. The sale proceeds of the publications treated as waste paper realised subsequently should be credited as "receipts" under the departmental head of account.
4(a) Value of superseded publications	Heads of Departments.	Rs.5,000 in each case subject to an annual limit of Rs.1 lakh	In exercising this power, the concerned Department of Secretariat and other Heads of Departments should be consulted beforehand as to whether the publications cannot be put to better use. The value to be

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.-LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
4.(a) Value of superseded publications.- Cont.			written off the accounts should be the cost of publications minus the cost realised by sale of superseded or useless publications treated as waste paper.
(b) Value of obsolete and superseded Publications in the offices of the Deputy Director of Treasuries and Accounts; District Treasuries and Sub-Treasuries.	Regional Deputy Director Treasuries accounts	Rs.500 in each case, and subject to an annual limit of Rs.5,000.	The total amount written off should not exceed Rs.5,000 in a year.
5.(a) (i) Value of livestock lost or dead or transferred to Pinjarapole or destroyed.	Director of Agriculture. Director of Animal Husbandry.	Full powers.	..
(ii) Value of livestock lost or dead.	Director of Industries and Commerce.	Rs.1,000	The total amount written off should not exceed Rs.3000 in a year

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
(ii) Value of live-stock lost or dead.-Cont.	Inspector-General of Prisons.	Do.	Do.
	Director of civil Defence.	Do.	Do.
	Director of Sericulture	Do.	Do.
(iii) Value of dairy animals culled out.	Inspector-General of Prisons.	..	The total amount written off should not exceed Rs.10,000 in a year.
(iv) Value of culled out birds in the prison poultries.	Inspector-General of Prisons.	Rs.500	The total amount written off should not exceed Rs.2,000 in a year
(v) Value of Livestock lost in Rural Extension Training Centres and State Institute for Community Development, Bhavanisagar.	Director of Rural Development.	..	Rs.500/- (Rupees Five Hundred only) subject to an annual limit of Rs.5,000/- (Rupees Five thousand only).

APPENDIX Z1-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
6. Value of livestock lost or dead, and stores, or other dead stock including furniture lost or become unserviceable.	Deleted		
7. Value of cost of replacement of egg settings and chickens that die in the Poultry Extension Centres including transit loss between the Poultry Extension Centres	Director of Animal Husbandry.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
8. Irrecoverable value of stores rendered unserviceable by fair wear tear.	(i)Heads of Departments except Principal Chief Conservator of Forests.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
	(ii)Principal Chief Conservator of Forests.	Rs.10,000	-do-

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
9. Shortage of hay in consignments from Hosur Cattle Farm to the Madras Veterinary College	Director of Animal Husbandry.	..	The total amount written off should not exceed Rs.100 in a year.
10. Irrecoverable value of furniture, etc damaged or lost through fraud, negligence or other causes.	Heads of Departments.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
11. Wastage of salt in connection with the working of fish-curing yards.	Director of Fisheries.	..	The total amount written off should not exceed Rs.10,000 in a year for all the yards.
12.(a) Irrecoverable deficiencies in stock in the Cinchona Department.	Director of Cinchona.	Rs.10,000	The total amount written off should not exceed Rs. 1 lakh in a year.
(b) Irrecoverable losses of oil, Chemicals and other stores due to leakage or wastage in transit.	Do	Do	The total amount written off should not exceed Rs.1 lakh in a year. An annual statement of all cases of wastage etc., the value of

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
(b) Irrecoverable losses of oil, Chemicals and other stores due to leakage or wastage in transit-Cont.			which was written off by the Director under this sanction should be submitted to Government by 1st August, with the relevant particulars including reasons for the write-off sanctioned.
(c) Losses of all departmental products of the Cinchona Department caused by damage or losses in transit or due to other unavoidable causes and also losses on account of packing material condemned or rendered unserviceable.	Do	Do	The total amount written off should not exceed Rs.1 lakh in a year.
(d) Transit loss	Commissioner of Civil Supplies.	Rs.10,000 in each case irrespective of the percentage loss, subject to maximum of Rs.1 lakhs	Unit of Accounting:- Road: Truck Rail: Wagon or R.R. if it covers several wagons for which separate wagon wise weightment is not available

APPENDIX-21—Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum sanction limit of the write-off in each case	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—Cont.			
(e) Loss due to dryage/shrinkage/spillage/handling.	Commissioner of Civil supplies	Rs. 10,000 in each case irrespective of the percentage of loss subject to maximum limit of Rs. 1 lakh per annum.	The loss should be computed in respect of each stock/consignment after each stock/consignment has been completely issued.
(f) Loss due to shortage in transit of chemical fertilizers.	Director of Agriculture.	Not exceeding 3 per cent subject to a maximum of Rs. 10,000 in each case. The overall annual limit is Rs.1 lakh.	
13. Irrecoverable value of missing articles, books, etc.	Heads of Departments.	Upto the value of Rs. 5,000 at a time.	The total amount written off should not exceed Rs. 1 lakh in a year.
14. Losses on account of sale at the prevailing market rate of unsold stock of paddy seeds and millets.	Director of Agriculture.	Rs. 5,000 at a time.	The total amount written off should not exceed Rs. 1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
15. Cost of lost tokens in Treasuries.	Director of Treasuries and Accounts	Rs.5,000 at a time.	The total amount written off should not exceed Rs.1 lakh in a year.
16. Cost of irrecoverable value of stores lost through fraud, negligence or other causes or of stationery articles lost or damaged.	Chairman, Tamil Nadu Public Service Commission.	Rs.10,000 at a time.	Do
17. Irrecoverable cost of lost locks and keys in the Treasuries and Accounts Department.	Director of Treasuries and Accounts.	Rs.5,000 at a time	The total amount written off should not exceed Rs.1 lakh in a year.
18. Losses due to errors in fixation of prices.	Commissioner of Civil supplies.	Rs.10,000 at a time.	Do.
19. Losses due to theft, damage or deterioration of stocks.	Do.	Do.	Do.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A.--LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS. -Cont.			
20. Losses due to avoidable expenditure, such as demurrage, wharfage etc.	Do.	Do.	Do.
21. Irrecoverable amount of Festival Advance from pensioners.	Director of Treasuries and Account.	..	The total amount written off should not exceed Rs.1,000 in a year.
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.			
(1)(a) Irrecoverable costs awarded to the Government in civil suits or appeals.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.
(b) Irrecoverable cost awarded to Government servants in civil suits in which their defence has been sanctioned at public expenses.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
8. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
(c) Irrecoverable compensation awarded by Courts to Government Servants in which their defence has been sanctioned at public expense.	Heads of Departments.	Rs.5,000	The total amount written off should not exceed Rs.1 lakh in a year.
2. Irrecoverable fees and fines--			
(i) Cost of Publishing and adjudication under sections 30 and 37 of the Provincial Insolvency Act, 1920 (India Act V of 1920).	High Court	No limit.	The power of waiving the recovery may be exercised by each authority in regard to the insolvency cases on its own file and on the files of courts subordinate to it.
(ii) Charges for feeding and the treatment of unclaimed animals in Madras Veterinary Hospital or in a mufassal Veterinary institution.	Director of Animal Husbandry	..	The Director may dispose of unclaimed animals by public action or otherwise recoup the amount due to the Government from

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
(ii) Charges for feeding and the treatment of unclaimed animals in Madras Veterinary Hospital or in a mufassal Veterinary institution.-Cont.			the sale proceeds and write off the balance, if any The total amount written off should not exceed Rs.150 in any one year for the Madras Veterinary College Hospital and Rs.150 in any one year for any mufassal institution.
(iii) Inspection fees and Service rendered by the Electrical Inspectorate.	Chief Electrical Inspector to Government.	Rs.500	..
3. (a) Irrecoverable stipends, stipendiary grants and tuition fees.	Director of Employment and Training, Director of School Education, Director of Technical Education Director of Collegiate Education, Director of Industries and Commerce.	Rs.5,000	The total amount written off should not exceed Rs.10,000 in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT. Cont.			
(b) Irrecoverable teaching grants.	Director of School Education, Director of Technical Education.	Rs.5,000	The total amount written off should not exceed Rs.10,000 in a year.
(c) Irrecoverable shed grants.	Director of School Education.	Do.	Do.
(d) Irrecoverable education loans.	Director of Technical Education.	Do.	Do.
(e) Irrecoverable stipends.	Director of Social Welfare	Rs.500	The total amount written off should not exceed Rs.10,000 in a year.
4. Irrecoverable items of departmental revenues.	Heads of Departments.	Rs.10,000	The total amount written off should not exceed Rs.1 lakh in a year.

APPENDIX 21-Cont.

Nature and description of the loss	Authority competent to sanction the write-off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
B. LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.- Cont.			
5. Loss due to non-recovery of amounts due to Government.	Commissioner of Civil Supplies.	Rs.5,000 at a time.	The total amount written off should not exceed Rs.1 lakh in a year.
6. Irrecoverable item of Commercial taxes revenue.	Commissioner of Commercial Taxes.	Upto Rs.1 lakh in individual cases.	Without any annual ceiling.
7. Irrecoverable item of commercial taxes revenue.	Government	Individual cases above Rs.1 lakh.	Without any annual ceiling.
C. LOSSES OF PUBLIC MONEY DUE TO THE IRREGULAR SANCTION BY GOVERNMENT OFFICIALS DUE TO MISTAKE OF FACTS OR RULES, AND FRAUD.			
Loss on account of irregular sanction of old age pension by Government Officials.	Commissioner of Revenue Administration.	Rs.2,000 in each case.	..

APPENDIX 22.

(See Chapter XIII, Article 306.)

**LIST OF GRANTS PAID TO LOCAL AND OTHER BODIES
ON ACCOUNT OF CERTAIN FINES REALIZED BY
COURTS AND CREDITED TO THE GOVERNMENT.**

Note 1:-- The grant payable to local and other bodies is the whole of the amount collected as fines, subject to deductions in certain cases as indicated below. (See also subsidiary rule 23 under Treasury Rule 16).

Items 6 and 9.-- The amount of expenditure incurred on account of the service of processes and batta to witnesses should be deducted from the grant payable.

Item 8:-- A deduction of 10 per cent should be made in the first instance from the fines realized under the Act to cover the cost of administration of the Act and the collection of fines. Out of the balance of 90 per cent of the fines realized, the amount of fines levied in cases where no analysis of samples is done by the public analyst should be deducted. When the remaining amount payable to the local body exceeds the contribution paid by it to the Government, an amount equivalent to one-half of the excess of the fines over the contribution should be deducted from the amount payable to local body and withheld. The method of calculation of the amount payable to the local bodies under the above arrangement should be as shown in the hypothetical case in the Annexure.

Items 10, 11 (a) and 14-- Ten per cent of the grant payable should be withheld in order to cover the expenditure on account of the service of processes and batta to witnesses.

Item 11 (c) -- The fines and penalties levied under the Tamil Nadu Panchayats Act, 1958 constituting the receipts of the Panchayat with reference to section 137 (XX) of the said Act will be credited to the Town Panchayat and Village Panchayat Fund concerned.

APPENDIX 22 Cont.

Item 15.-- A deduction of 10 per cent should be made from the fines realized towards collection charges.

Note 2:- The Mettur, Courtallam, Bhavanisagar and Kodaikanal Township Committees will be treated as municipalities for the purpose of this list.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)

Fines levied under the provisions of the:-

- | | |
|---|--|
| 1. Sections 269, 270, 271, 272, 273, 277, 278, 290 and 291 of the Indian Penal Code (Central Act XLV of 1860) in regard to nuisances. | Village Panchayat and Town Panchayat concerned. |
| 2. The Tamil Nadu Places of Public Resort Act, 1888 (Tamil Nadu Act II of 1888). | Local body concerned. |
| 3. The Tamil Nadu Towns Nuisances Act, 1889 (Tamil Nadu Act III of 1889). | Local body, or branch of the Society for the Prevention of Cruelty to Animals concerned or (in regard to fines levied for offences committed within the limits of the Cordite Factory, Aravankadu and the Power Station, Katteri) the Cordite Factory Estate Fund. |

APPENDIX 22 Cont.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)
4.	The Prevention of Cruelty to Animals Act, 1890 (Central Act XI of 1890) * in cases prosecuted by the agents of the Society for the Prevention of Cruelty to Animals at the places mentioned below:	The branch of the S.P.C.A. concerned.*

* Note:- The payment of the grant is subject to the condition that the agents of the society receive instruction at the Veterinary Hospital concerned and work in close touch with the authorities in charge of that institution.

District.	Place.
(1)	(2)
Chengalpattu - M.G.R.	Taluks of Saidapet, Chingleput, Kancheepuram and Tiruvallur.
Coimbatore.	Andiyur Panchayat. Annur Panchayat. Avanashi Panchayat. Bhavani Panchayat. Chennimalai Panchayat. Coimbatore Municipality. Dharapuram Municipality. Erode Municipality. Gobichettipalayam Municipality. Kangayam Panchayat. Karamadai Panchayat. Kavandapadi Panchayat. Kinattukidavu Village. Kodumudi Panchayat.

APPENDIX 22 *Cont.*

District.	Place.
(1)	(2)
Coimbatore - Cont.	Kottur Panchayat. Kunnathur Panchayat. Kurichchi Panchayat. Mettupalayam Municipality. Mulanur Panchayat. Nambiyur Panchayat. Palladam Panchayat. Periyamayakkanpalayam Panchayat. Pollachi Municipality. Punjai Puliampatti Panchayat. Pulavadi Village. Satyamangalam Municipality. Singanallur Municipality. Sulur Panchayat. Tiruppur Municipality. Tudiyalur Panchayat. Udumalpet Municipality. Uttukkuli Panchayat. Vellakkovil Panchayat. Vellalur Panchayat.
Kamarajar	Srivilliputhur Municipality. Virudhunagar Municipality.
Madras	Madras City.
Madurai	Dindigul Municipality Kodaikanal Municipality (Town Ship) Madurai Corporation Periyakulam Municipality and the adjoining areas to which the Act has been extended.
Nilgiris	Coonoor Municipality Kotagiri. Ootacamund Municipality and hamlets of Kalhatti and Thalai Kundah in Kullathi Village.

APPENDIX 22 Cont.

Nilgiris Cont.	Wellington Cantonment, hamlets of Ketti, Hullada Kerada, Kammandi, Achinakal, Kotta Village, Yellianhali, Lovedale, Welback, Stantore and Mynalai in Ketti Village, hamlet of Thamapatti in Adigaratti Village..
North Arcot- Ambedkar.	Arcot Municipality Ranipet Municipality. Vellore Municipality. Walajah Municipality.
Pasumpon Muthurama- linga Thevar.	Karaikudi Municipality. Sivaganga Municipality.
Salem	Namakkal Municipality. Salem Municipality. Taluk of Salem, Tiruchengode and Krishnagiri.
South Arcot	Cuddalore Municipality.
Thanjavur Nagapattinam- Quaid-e-Millet.	Arantangi. Ayyamapet. Kuttalam. Kumbakonam Municipality. Mannargudi Municipality. Mayuram Municipality. Muthupet. Nannilam Panchayat. Nagapattinam Municipality. Papanasam. Pattukottai Municipality. Shiyali Taluk. Thanjavur Municipality. Tirukattupalli. Tirutturaipundi Panchayat. Tiruvadi. Tiruvarur Municipality. Tiruvidaimarudur.

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APPENDIX 22 Cont.

Thiruvannamalai- Thiruvannamalai Municipality.
Sambuvarayar.

Tirunelveli- Melāpalayam Municipality.
Kattabomman. Palayamkottai Municipality.
Tachanallur Panchayat.
Tirunelveli Municipality.

Tiruchirapalli. Ariyalur Panchayat.
Karur Municipality.
Srirangam Municipality.
Tiruchirāppalli Municipality.

V.O. Chidambaranar. Tuticorin Municipality.

Sl. No.	<i>Class of fines</i>	<i>Local or other body to to which the grant is payable.</i>
(1)	(2)	(3)

Fines levied under the provisions of the --

- | | | |
|---|--|--|
| 5 | The Tamil Nadu Registration of Births and Deaths Act, 1899 (Tamil Nadu Act III of 1899). (Fines imposed by Village Panchayat Courts or Sub - Magistrates or Presidents of Benches of Magistrates). | Village Panchayat and Town Panchayat concerned |
| 6 | The Tamil Nadu Port Trust Act, 1905 (Tamil Nadu Act II of 1905). | Madras Port Trust Board*. |
| 7 | The Indian Ports Act, 1908 (Central Act XV of 1908) | Minor Ports Fund or the port fund concerned
(Madras Port Fund or Tutucorin Port Fund) |

APPENDIX 22 Cont.

Sl. No.	Class of fines	Local or other body to which the grant is payable.
(1)	(2)	(3)
8	The Prevention of Food Adulteration Act, 1954 (Central Act XXXVII of 1954)	Local body concerned.
9	Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919)	Corporation of Madras.
10	The Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920)	Municipal Council concerned.*
11	The Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958)	Village and Town Panchayat concerned.
12	*The Tuticorin Port Trust Act, 1924 (Tamil Nadu Act II of 1924)	Tuticorin Port Trust Board.
13	The Tamil Nadu Agricultural Produce Markets Act, 1959 (Tamil Nadu Act 23 of 1959)	Market Committee Concerned.
14	Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III of 1939)	Local body Concerned.*
15	Fines levied on account of forest offences committed in a forest panchayat area.	Forest panchayat that reported the offence.

* See also the notes at the head of this list.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 22 *Cont.*

ANNEXURE

Method of Calculation

	Non-analysis cases.	Analysis cases.
	Rs.	Rs.
(a) Total fines	200	9,800
(b) Less 10 per cent	20	980
	<u>180</u>	<u>8,820</u>
(c) Contribution for analysis	..	6,500
(d) Excess over contributions for analysis	..	2,320
(e) One half of excess	..	1,160
(f) Grant to be paid	180	(8,820 minus 1,160) or 7,660.
(g) Total amount to be paid for non-analysis and analysis cases.	180 =	Plus 7,660 7,840

APPENDIX 23.

[See Chapter XIII, Article 306].

VILLAGE HOUSE-TAX MATCHING GRANT-SANCTION
TO VILLAGE PANCHAYATS UNDER SECTION 132 OF THE
TAMIL NADU PANCHAYATS ACT, 1958.

1. *Village House-Tax Matching Grant.*-- On every rupee of house-tax collected by a village panchayat, an equal amount shall be paid by the Government as grant which shall be called "Village House-Tax Matching Grant".

2. *How the amount of grant payable to each village Panchayat every year should be assessed and paid.*-- The Village House-Tax Matching Grant is payable with reference to the amount of house-tax collected. So no distinction should be made between collections of arrear demands and collections of current demands in assessing the grant payable to a village panchayat. The amounts actually collected from out of both the arrear and the current demands should be taken into account in assessing the grant payable to each panchayat.

The house-tax assessment is ordinarily mixed up with library cess levied under the Tamil Nadu Public Libraries Act, 1948, or the Additional house-tax levied for water-supply or lighting under rule 19 of Schedule IV of the former Tamil Nadu Local Boards Act, 1920, or the water tax levied under section 25 of the Tamil Nadu Public Health Act, 1939. Therefore the details of the demand, collection and balance relating to these items should be kept distinct and separate from the main house-tax levied and collected under the Panchayats Act, so that the amount of village-tax matching grant payable under the Act may be calculated and paid correctly without difficulty.

3. *Whether the amount should be paid annually in one lumpsum or in instalments.*-- Under Section 120(3) of the Tamil Nadu Panchayats Act, 1958 as well as under the 1950 Act, the house-tax

APPENDIX 23 Cont.

is leviable either annually or half-yearly. The term "year" means the financial year according to section 2 (37) of the 1958 Act. The house-tax is accordingly assessed and collected for the year ending 31st March or for the half-year ending 30th September and 31st March every year, as the case may be. As the house-tax is levied and collected either annually or half-yearly, the village house-tax matching grant should also be paid either annually or in two half-yearly instalments with reference to the collections for the year or for each half year, as the case may be. The particulars of collections for a whole year or for a half year will be available in the succeeding year or half-year respectively. So the amount of grant due for a year or half-year may be paid before the end of the succeeding year or half-year as the case may be.

4. Which authority should control the expenditure from State funds on this account:- The District Collector should be the controlling authority in respect of the expenditure from State funds on the payment of the village house-tax matching grant to the village panchayat under his jurisdiction. He should frame estimates of expenditure for each year and submit necessary particulars to the Director of Rural Development on the 1st September of each year for making provision in the State Budget. The Director of Rural Development will consolidate estimates to the Finance Department with copy to the Rural Development Department for making provisions in the annual estimates of expenditure of the State Government. As soon as the budget is passed by the State Legislature, the Director of Rural Development will place at the disposal of each Collector the amount required for expenditure in the district.

5. Which authority should sanction the payment of the grant to each panchayat.-- The Divisional Development Officer should be the

APPENDIX 23 *Cont.*

authority sanctioning the payment of the Village House-Tax Matching Grant to each panchayat. The Divisional Development Officers are permitted to authorise the payment from the treasury to the village panchayats of the amounts of grant payable to them under section 132 of the Tamil Nadu Panchayats Act 1958. The order sanctioning the payment of the grant will be in the form in Annexure I below.

6. *On what basis sanction order should be issued.* ---- Soon after the end of a half year, the Panchayat Extension Officer (Deputy Panchayat Officer) should submit to the Divisional Development Officer a report in the form of Annexure III below in respect of each panchayat separately for each half year. The report should be accompanied by a receipt bill in the form in Annexure II duly signed by the president of the village panchayat concerned. On receipt of the report of the Panchayat Extension Officer, the Divisional Development Officer should check the amounts given by the Panchayat Extension Officer and certify that the amount of grant recommended by the Panchayat Extension Officer is correct. The Divisional Development Officer should also prepare the draft of the sanction order in the form in Annexure I, obtain the approval of the Revenue Divisional Officer and issue it in the name of the Revenue Divisional Officer. The fair copies of the order shall be signed by the Revenue Divisional Officer or on his behalf by the Divisional Panchayat Officer.

7. *How the amount should be credited to the Village Panchayat Funds.*-- The sanction order should be communicated to the Sub-Treasury Officers and the Panchayat Union Commissioners concerned. The Panchayat Union Commissioner should prefer a claim for the amount so sanctioned, he should get it adjusted in the treasury to Local Fund Deposit Account No.11 on a bill in the form prescribed in Annexure III and he should arrange to give credit

THE TAMIL NADU FINANCIAL CODE

APPENDIX 23 Cont.

to individual village panchayats in the ledger maintained in the Panchayat Union Office in accordance with the instructions issued in Memorandum No. 160974/L-2/60, L.A., dated 15th September 1960.

ANNEXURE I.

No. Office of the District
Development Officer.

.....

Dated

From

The Divisional Development Officer,

.....

To

The Sub-Treasury Officer,

.....

Under Instruction 2 of Treasury Rule 17,, Tamil Nadu Treasury Code, Volume I, I hereby authorise you to pay to the Commissioner of the Panchayat Union on the authority of this order the sum of Rs.....(Rupees.....) due to the village panchayats specified below as village house-tax matching grant noted against each:-

Name of Village Panchayat	Amount of grant
---------------------------	-----------------

(1)

(2)

APPENDIX 23 Cont.

ANNEXURE I Cont.

2. The amount should be adjusted in the Treasury or Sub-Treasury to Local Fund Deposit Account II of the Panchayat Union and no cash payment should be made. The amount represents the village house-tax matching grant payable to the panchayat or panchayats under section 132 of the Tamil Nadu Panchayats Act 1958, for the half-year ending 30th September/31st March or year ending 31st March and is debitable to "3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions - 200. Other Miscellaneous Compensations and Assignments - I. Non-Plan - AO. House-Tax Matching Grant - 1. Grants-in-aid".

3. The fact of the adjustment should be reported to the Collector of and the Accountant-General with a certificate of payment through the Treasury Officer under intimation to this office then and there.

Copy to the Commissioner.....Panchayat Union.

Copy to the President Panchayat.....Post,
....., Taluk District.

Copy to the Accountant-General, Tamil Nadu.

NOTE.-- (1) Under instruction 2 of Treasury Rule 17 of the Tamil Nadu Treasury Code, Volume I the grant should be adjusted on the authority of this authorisation and no authorisation is necessary from the Accountant-General, Tamil Nadu.

(2) The grant should be adjusted by the Sub-Treasury Officers without any further authorisation from the Treasury Officers concerned.

ANNEXURE II.

From

The Panchayat Extension Officer.

To

The Revenue Divisional Officer.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 23 Cont.

ANNEXURE II - Cont.

Sir,

In submitting herewith the demand, collection and balance of house tax levied in Panchayat for the half year ending 30th September 19 /31st March 19 , I recommend that an amount equal to the amount shown as collections for the half year ending 31st March/30th September may be paid to the said panchayat as village house-tax matching grant due to it for the half year ending 30th September 19.. /31st March 19..under section 132 of the Tamil Nadu Panchayat Act, 1958. I hereby certify that the said amount of house-tax does not include library cess levied under the Tamil Nadu Public Libraries Act, 1948 or additional house-tax levied for water-supply or lighting under rule 19 of Schedule IV to the former Tamil Nadu Local Boards Act, 1920, or water-tax leviable under section 25 of the Tamil Nadu Public Health Act, 1939.

Panchayat Extension Officer.
(Deputy Panchayat Officer).

ANNEXURE III.

Form of receipt bill to be given by Panchayats.

Audit Register.
Page.

Voucher Number.

Received the sum of Rs. authorised for payment as village house-tax matching grant for the half-year ended 30th September, 19 /31st March, 19

Signature :

Designation : President
of Panchayat

Countersigned:

Signature:

Designation: Panchayat Extension Officer.

APPENDIX 23 Cont.

ANNEXURE III - Cont.

Pay Rupees:

District:

Date:

Treasury Officer/Accountant.
(For use in the Office of the
Accountant-General, Tamil Nadu.)

Admitted in full.

Superintendent.

Auditor.

NOTE:- This form need not be sent in the case of Panchayats which are included in any Panchayat Union.

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APPENDIX 24.

[See Chapter XIV, Article 317.]

DISPOSAL OF GOVERNMENT LANDS AND BUILDINGS.

(Extract from the Standing Order of the Board of Revenue).

S.O.No.22 -- Disposal of land and buildings occupied by a Government department.

NOTE:-- No land or building belonging to Government shall be sold, under this Standing Order to any person other than a citizen of India except by the Collector or the Board and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the property is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void.

No application for the sale of land or building under this Standing Order to a company, association or society should be considered unless such company, association or society has been registered under the Societies Registration Act XXI of 1860 Religious Societies Act I of 1880, Co-operative Societies Act II of 1912, Tamil Nadu Co-operative Societies Act, 1932, or Insurance Act, 1938, or the Indian Trade Unions Act XVI of 1926, or under the Indian Companies Act, 1913, as adapted in 1950, or by an Act of the Parliament of the Union of India or of the State Legislature in the Union of India. This order insisting on registration does not apply to Roman Catholic Churches, dioceses and other Roman Catholic Missions and congress organisation.

1. *Disposal generally left to Collector.*-- The sale of land or buildings with the site on which they stand is generally left to the Collector of the district, but it is at the same time open to other departments to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure.

APPENDIX 24 Cont.

2. Authority competent to sanction the sale of land and buildings.-- Collectors have power to sell buildings with their sites and attached lands, if the combined value does not exceed Rs.5,000. The sanction of the Board is necessary when the value exceeds Rs.5,000. It is left to the discretion of the Board to address the Government where it considers that the orders are desirable.

3. Authority competent to sanction the sale of buildings.--(i) Buildings in charge of the Public Works and Highways and Rural Works Department.-- Chief Superintending and Executive/Divisional Engineers have power to sanction the sale or dismantlement of Government State buildings in charge of the Public Works and Highways and Rural Works Department, when the book value of the buildings does not exceed Rs.10,000, Rs.5,000 and Rs.1,000 respectively. As, however, they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector, who will then take the necessary steps to sell both building and land together.

(ii) Buildings in charge of the Revenue Department:-- In the case of sale or dismantlement of buildings in charge of the Revenue Department, Collectors of districts exercise powers similar to those of Superintending Engineers, i.e., when the value does not exceed Rs.5,000. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

(iii) Buildings in charge of the Forest Department.- The sale or dismantlement of Government State buildings in charge of the Forest Department is governed by the rules laid down in paragraph 71 of the Tamil Nadu Forest Department and Account Code.

(iv) [Deleted].

APPENDIX 24 Cont.

4. *Restrictions to which the powers are subject.*-- The powers delegated in paragraphs 2 and 3 above are subject to the following restrictions:--

(a) *As regards buildings in charge of the Public Works Department:--*

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The powers of the Chief Engineer or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs.10,000 or Rs.5,000.

(b). *As regards buildings in charge of the Electricity Department.*-- (i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) [Deleted].

(c) *As regards buildings in charge of the Revenue Department:--* (i) It should have been previously ascertained that any building to be sold is not required for the use of any department of Government.

APPENDIX 24 Cont.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

(iii) The power will not extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds the limits indicated in paragraph 3 (ii) above.

(d) General.-- When it is proposed to sell or dismantle a portion of building, the value of the entire building, and not of the portion shall be taken for the purpose of determining the authority that is competent to sanction the sale or dismantlement.

5. * * *

6. *Sale notice, sale certificate and title-deed.*— Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment which ground rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix XXVI shall be granted for the building and a title-deed in the form given in Appendix XXVII issued for the site occupied by the building.

7. *Authority competent to sanction the transfer of vacated Government buildings from one department to another--(i) Buildings in charge of the Public Works, Highways and Rural Works Department.*— Superintending Engineers have power to sanction, in consultation with Collectors and other Heads of Departments the transfer of a Government building in charge of the Public Works/Highways and Rural Works Department, when vacated, to any department for occupation as an office, without reference to Government, except in the following cases:-

APPENDIX 24 *Cont.*

* (1) When it is proposed to transfer a building to local bodies or private bodies or to any department of the Union Government, or

(2) When the buildings belong to a department of the Union Government, or

(3) When two or more departments ask for the same building.

In these cases, the orders of Government should be obtained by the authorities concerned, before the transfer is made.

NOTE-- The discretion in regard to the transfer of Government buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept in proper repairs and to secure the right of re-entry after reasonable notice, will be exercised by Government.*

(ii) *Buildings in charge of the Revenue Department:--* Subject to the reservations mentioned in clause (i) above, Collectors have in the case of buildings in charge of the Revenue Department, powers similar to those of Superintending Engineers when the book-values of the buildings do not exceed Rs.2,500 in each case. The Board has powers upto a limit not exceeding Rs.5,000. When the value exceeds Rs.5,000 the sanction of Government is necessary.

* *Note:--* The instructions contained in the note to sub-paragraph (i) above will apply to buildings in charge of the Revenue Department also.

(iii) *Buildings in charge of the Forest Department.--* The rules relating to the transfer of these buildings are laid down in paragraph 71 of the Tamil Nadu Forest Department and Account Code, Volume I.

APPENDIX 24 Cont.

S.O.No.22-A-- Transfer of sandalwood and other valuable trees.

Instances have come to notice where at the time of inter-departmental transfer of lands, valuable trees like sandalwood existing on lands, have been surreptitiously removed, thereby causing loss to Government. In order to prevent such loss to Government, the following instructions should be observed.

At the time of transfer of lands from one department to another, a complete list of things of value, if any, standing on the lands, like trees (sandalwood) or any other trees of timber or fuel value and structures (masonry or other) should be incorporated in the certificate of transfer. The officers of both the handing over and taking over departments will be held responsible for the failure to note the particulars in the certificate of transfer of possession, and for any loss that may be caused to Government by such failure on their part.

S.O.No.23-- Transfer of lands and buildings between the Union and State Governments.

1. The general position regarding the vesting of the lands and buildings in the Union and in the State Governments is that laid down in Article 294(a) of the Constitution of India. The following principles however, which were in force before the commencement of the Constitution continue to apply to such cases:-

(i) *Acquisition of land for Union purposes*:-- When the land belonging to a private party has to be acquired on behalf of the Union Government, the acquisition shall be at the expense of that Government. In cases where the Union Government require any land which is in the occupation of the State Government to be transferred to them, amount payable by the Union

APPENDIX 24 *Cont.*

Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government. The solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Union Government.*-- When the Union Government no longer require any land which is in their possession, the State Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions:--

(a) the Union Government themselves will be the judges of whether they require to retain any particular land or not;

(b) if the State Government desires to assume possession of the land, the option to do so should be exercised within six months of the date on which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer; and

(d) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

NOTE.--(1) It is for the Union Government to decide whether this option may be given to the State Government.

(2) The instructions in sub-paragraphs (i) and (ii) above regarding the amount payable for the lands by the Union or State Government will not apply to lands in the City of Madras.

APPENDIX 24 *Cont.*

If the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground-rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to any conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement, the Union Government will be the sole judge of the terms and conditions to be imposed.

(iii) *Special rules for lands in the City of Madras.*-- In the City of Madras the sale of Union Government land to the State Government and to the third parties and the sale of State Government land to Union Government will be governed by the following special rules:-

Sale of Union Government land to the State Government:-- The State Government shall pay half the free hold value of the land to the Union Government.

Sales by the Union Government to third parties:-- The State Government should fix the ground-rent of the land at one half of the rate calculated in accordance with the rules in force for the determination of ground-rent in the City of Madras; for the purpose of sharing the amount realized by sale, twenty-five times this ground-rent is to be reckoned as the amount which will go to the State Government; an adjustment should be effected between the Union and the State Governments by payment of half the difference between the amount of the sale proceeds and the capitalized value calculated as above, to the Government whose share is the smaller.

APPENDIX 24 *Cont.*

Sales of State Government land to the Union Government.-- The Union Government should pay to the State Government half the free hold value of the land.

2. *Market value defined.*-- Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground-rent or assessment shown against it in the revenue registers, or if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground rent or assessment levied at the rate at which ground-rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground rent or assessment or at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Government of Tamil Nadu and the Government of India.

S.O.No.23A-- Transfer of lands from one department to another department of State Government.--

1. *Procedure and powers of various authorities:*-(i)When transfer of land from one department to another is sought for, the District head of the indenting department should contact the Collector and arrange for a joint inspection of the site by the District heads of the two Departments concerned and the Revenue Divisional Officer having jurisdiction. Based on this joint inspection the Collector and the District heads can decide the matter in the event of agreement among all of them. If, however, there is disagreement between the district level officers, the matter should be referred to concerned Head of Department who should try to arrive at a mutually acceptable decision. Joint inspection by the Heads of Departments including the Commissioner of Land Administration / Revenue Administration may be made if necessary.

APPENDIX 24 Cont.

When there is still disagreement, the matter should be reported to the Government with all the necessary data for orders.

(ii) Powers to sanction the transfer of lands.-- (Except in cases where two or more departments apply for the same land) the Collector may sanction the transfer of land from one department to another provided the extent of land does not exceed 10 acres and the market value of the land does not exceed Rs.50,000 (except in cases where two or more departments apply for the same land), the Board of Revenue may sanction the transfer of land from one department to another provided the land value does not exceed Rs.2,00,000. There is no limit to the extent of land which can be transferred by the Board of Revenue.

(iii) (Except in cases where two or more departments apply for the same land) the Collectors and the Board of Revenue may permit any department to enter upon the land in anticipation of sanction, only in respect of cases where they themselves are competent to order the transfer. In other cases, the permission of the Government should be obtained.

(iv) The cases of transfers of land of Central Government departments should be submitted to Government for sanction.

2. Classification after transfer.-- When lands are transferred from one department of the Government to another, the classification should be changed in the name of the department concerned. The purpose for which the land is used (e.g. Village Pottery Industries, etc.), should also be noted.

3(i) Collection of land value.-- Whenever lands are transferred for a commercial purpose, the land value should be collected irrespective of the fact whether the department requiring the land is classed as commercial or not.

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APPENDIX 24 *Cont.*

(ii) *Collection of tree value.*-- The value of the trees standing on the lands to be transferred to any department for any purpose should be collected whether the department is commercial or not and whether the purpose is remunerative or not.

(iii) *Collection of stone value and subdivision fees.*-- Stone value and subdivision fees should be collected irrespective of the fact whether the department to which the lands are transferred is a commercial or a non-commercial department.

4. *Consultation with the Panchayats.*-- Before transfer proposals are sanctioned, porambokes which are statutorily vested in the Panchayats should be withdrawn in exercise of the powers conferred under the Tamil Nadu Panchayats Act, 1958. Panchayats should be invariably consulted in respect of the transfer of public lands. But, the consultation, does not preclude the objections of the Panchayats being overruled by the authority competent to do so, if it is necessary in the public interest.

5. *Proforma for the submission of proposals for the transfer of lands.*-- Proposals for the transfer of lands requiring the sanction of the Board of Revenue or the State Government should be in the form prescribed below:--

Pro Forma

Sub.--Transfer--Land under B.S.O. District.-----
 Taluk Village-S.No. etc.-----
 Transfer to Department-Proposals-Submitted.

Ref: From the Collector/District Revenue Officer.

APPENDIX 24 Cont.

Pro Forma - Cont.

1. S.No.
2. Extent.
3. Classification.
4. Village.
Taluk.
5. (i) By whom required.
(ii) For what purpose.
6. The officer who has inspected the site.
7. Details of encroachment, if any, on the site.
8. Objections.--
 - (a) Whether a notice was published in the village.
 - (b) If there is any objection either from the local body or from other persons. The Collector's/District Revenue Officer's remarks on it.
9. Improvements.
10. Trees, buildings, etc., and their valuation.

Trees.	Buildings.
--------	------------
11. Conditions of the transfer, if any.
12. Value of the lands per acre.
13. Any other fact which is relevant to the proposed transfer.
14. Collector's / District Revenue Officer's recommendation.
15. Topo sketch and field sketches to be enclosed.

APPENDIX 25.

[See CHAPTER X, ARTICLE 233-A]

**STATE RULES TO REGULATE THE GRANT OF ADVANCES TO
GOVERNMENT SERVANTS FOR BUILDING, ETC. OF HOUSES.**

*[G.O.Ms.No.1546, Industries, Labour and Co-operation
(Housing), dated 23rd March 1960 as amended from
time to time.]*

1. *Eligibility.*- House Building Advance may be sanctioned to the Government Servants, including All India Service Officers, whether permanent or non-permanent, if they have rendered on the date of application for the advance 10 (Ten) years' continuous regular service. Applications for house building advance will not be entertained from persons who will retire from service within five years from the date of application, the age of retirement being taken as 58 years for all Government servants except High Court Judges in whose cases the age of retirement is taken as 62.

Note.- (i) In cases where both the husband and wife happen to be Government servants and eligible for the grant of advance, it shall be admissible to only one of them.

(ii).-Where there is any departmental proceedings or Tribunal proceedings or Vigilance enquiry is initiated against a Government servant and if it is clear beyond doubt that action will be taken only under Rule 17 (a) of the Tamil Nadu Civil Services (Classification Control and appeal) Rules, even before the sanction of House Building Advance, he may be sanctioned of House Building Advance if he requests for the same subject to the House Building Advance Rules. If action is to be initiated under Rule 17(b) of the above rules, then the question of sanctioning House Building Advance will be considered only after the proceedings/enquiry against him is finally disposed off.

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One additional advance to complete the enlargement/improvement of living accommodation in the house may be sanctioned subject to the following conditions:--

(i) that the sum total of the first main advance, the additional advance to complete the construction of the house, the advance for enlargement/improvement of living accommodation and the additional advance for completing the enlargement/improvement of living accommodation in the house and the additional advance for completing the enlargement/improvement of living accommodation in the house does not exceed the maximum ceiling limit on the amount of advance;

(ii) that the period of three years has not elapsed from the date of drawal of the first instalment of the advance intended for enlargement/improvement of living accommodation in the house; and

(iii) that the additional advance shall be utilised only for completing the enlargement/improvement of living accommodation in the house as per the plan approved originally on the basis of which the plan advance for enlargement/improvement of living accommodation in the house was sanctioned.

Provided further that where the enlargement/improvement of the living accommodation constructed out of the advance sanctioned for the enlargement/improvement purposes for the first time is found insufficient at a later date, an advance for the second time may also be sanctioned for enlarging/improving the living accommodation in that house subject to the condition that the sum total of the advances so far sanctioned and this advance does not exceed the maximum ceiling limit on the amount of advance.

APPENDIX 25-Cont.

2. *Conditions to be fulfilled.*-- An applicant for the grant of an advance must satisfy the following conditions:--

(a) He must not have availed himself of any loan or advance for acquisition of a house in the past from any Government source (State Housing Scheme or Low-Income Group Housing Scheme of the Government of India):

Provided, however, that where the loan or advance, etc., already availed of does not exceed the amount admissible under these rules, it would be open to the Government Servant concerned to apply for an advance under these rules on condition that he undertakes to repay the outstanding loan or advance, etc. (together with interest, if any, thereon) forthwith in one lumpsum to the Government.

(b) Neither the applicant nor the applicant's wife/husband/minor child shall be the owner of a house, provided that this condition may be relaxed if the house is not wholly owned by the Government Servant, or if wholly owned, is not suitable for the applicant's residence for valid reasons.

Provided that this condition may be relaxed by Government in exceptional circumstances for example, where the applicant or the applicant's wife/husband/minor children owns a house in a village and the applicant desires to settle down in a town or where an applicant happens to own a house jointly with other relations etc. and he desires to build a separate house for his bonafide residential purpose or he desires to enlarge the living accommodation of it.

(c) The floor area of the house to be constructed or purchased must not be less than 22 square metres.

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APPENDIX 25-Cont.

3. *Purposes for which advance may be granted.--*

(a) constructing a new house (including acquisition of a suitable plot of land for the purpose), either at the place of duty or at the place where the Government servant proposes to settle after retirement. Applications for advance for purchasing a ready-built house other than one built and allotted by the Tamil Nadu Housing Board or by any of the local bodies or Co-operative House Building Societies on hire purchase basis may also be considered.

Provided that in the case of purchase of ready-built house, the Head of the Department shall satisfy himself in consultation with, and by obtaining a certificate from an Officer of the Public Works Department not below the rank of an Executive Engineer, as to the class and normal useful age of the house as specified in columns (1) and (2) of the Table below and that maximum age of the house does not exceed the number of years specified in column (3) thereof.

THE TABLE.

Class of house	Normal useful age of the house	Maximum age of the house at the time of granting loan	Period of repayment.	
			Advance	Interest
(1)	(2)	(3)	(4)	(5)
Class I	100 Years.	15 Years.	15 years.	5 years
Class II	66 "	10 "	15 "	5 "
Class III	20 "	5 "	11 1/4 "	3 3/4 "
Class IV	15 "	3 "	9 "	3 "

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APPENDIX 25-Cont.

(b) enlarging/improving the living accommodation in an existing house owned by the Government servant concerned for two times.

(c) acquiring a house from the Tamil Nadu Housing Board under the Board's "House Construction Scheme".

NOTE.--No advance shall be sanctioned under these rules for repayment of loans taken earlier from the Co-operative Societies for the purchase or construction of the house including enlargement of living accommodation in an existing house.

4. *Amount of advance.*-- (a) Not more than one advance shall be sanctioned under these rules to a Government servant during his entire service:

Provided that where the construction of a house for which an advance was granted under rule 3(a) could not be completed due to the increase in cost of materials and labour, and the Government servant concerned requires financial assistance from Government to complete the construction work, one additional advance to complete construction of the house may be sanctioned, subject to the following conditions:--

(1) that the sum total of the first advance and the additional advance does not exceed the maximum amount of advance admissible to him at the time of the grant of additional advance;

(2) that a period of three years has not elapsed from the date of drawal of the first instalment of the first advance intended for construction; and

(3) that the additional advance shall be utilised only for completing construction of the house as per the plan approved originally on the basis of which the first advance was sanctioned.

APPENDIX 25-Cont.

(b) Government servant may be granted an advance not exceeding 60 months' pay including officiating pay (except officiating pay drawn in a leave vacancy), dearness allowance and personal pay, where admissible, subject to a maximum of--

(i) Rs.2,50,000 for the purchase of land and for construction of house or for the purchase of ready built house/flat; or for the construction of house only.

(ii) Rs.1,00,000 for the construction of house only;

(iii) Rs.25,000 for enlargement/improvement of living accommodation in an existing house subject to overall ceiling of Rs.2,50,000.

Provided further that, where the accommodation available in a house constructed or purchased by a Government servant partly or wholly out of the advance sanctioned under the rules is found insufficient at a later date for his bonafide personal requirements, a second advance may be sanctioned for enlarging the living accommodation in that house, subject to the condition that the sum total of the first advance (including the additional advance to complete the construction of the house, if sanctioned) and the second advance does not exceed the maximum amount of advance admissible to him at the time of the grant of the second advance.

Provided further that, where the accommodation available in a house constructed or purchased by a Government servant partly or wholly out of the advance sanctioned under the rules is found insufficient at a later date for his bonafide personal requirements, an advance may be sanctioned for enlarging/improving the living accommodation in that house, subject to the condition that the total amount of the main advance (including the additional advance, to complete the construction of

APPENDIX 25-Cont.

the house if sanctioned) and the advance for enlargement/improvement of the living accommodation does not exceed the ceiling limit on the amount of advance.

Provided further that, where the enlargement/improvement of living accommodation for which an advance was granted under Rule 3(b) could not be completed due to the increase in the cost of materials and labour, and the Government servant concerned requires financial assistance from Government to complete the enlargement work.

(c) Basic Government servants, whose carry home salary is more than half their pay and dearness allowance at the time of their application for the grant of the advance may be granted an advance not exceeding 90 months' pay including officiating pay (except officiating pay drawn in a leave vacancy), dearness allowance and personal pay, where admissible subject to a maximum of Rs.30,000/-.

Provided that the advance will be restricted to such amount which together with interest thereon should not exceed the amount that will be recoverable from the salary of the Basic Government servant during his service period itself at the rate of 1/2 (half) of his pay and dearness allowance and death-cum-retirement gratuity which he can surrender towards the repayment of the advance.

NOTE: It is open to the Basic Government servants to avail of the advance either under this sub rule or under sub-rule (b)) (as amended in G.O.Ms.No.330, Housing and Urban Development Department, dated 12.5.1981 and G.O.Ms.No.1437, Housing and Urban Development Department, dated 22.9.1983).

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5. *Disbursement and security*:-- (1)
Advance required partly for purchase of land and partly for constructing a new house shall be paid as follows:-

(i) An amount not exceeding 20 per cent of the sanctioned advance will be payable to the applicant for purchasing a plot on his executing an agreement in the prescribed form for the repayment of the advance. In all cases in which part of the advance is given for the purchase of land, the land must be purchased and the sale-deed in respect thereof produced for the inspection of the Head of Department concerned within two months of the date on which the above amount of 20 per cent is drawn or within such further time as Government/Head of the Department may allow in this behalf failing which the applicant shall be liable to refund the entire amount to Government together with interest thereon.

(ii) An amount equal to 30 per cent of the balance of the advance will be payable to the applicant on his mortgaging in favour of the Government the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land. In cases where the terms of sale do not vest title in the purchaser till a house is erected on the land, the applicant shall execute an agreement with the Government in the prescribed form agreeing to mortgage the land together with the house to be built thereon as soon as the house has been built and the title to the property is complete.

In cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Housing Society on sale-cum-mortgage basis, the borrower shall agree to mortgage to the Government the house-site together with the house that may be constructed thereon within one month notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be.

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(iii) An amount equal to 40 per cent of the amount remaining after deducting from the sanctioned amount of the advance, the instalment given for the purchase of land, will be payable when the construction of the house reaches plinth level.

(iv) The balance of the sanctioned advance will be payable when the construction of the house has reached roof level provided the Head of Department is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage;

Provided that an advance sanctioned to acquire a house from the Tamil Nadu Housing Board under the Board's "House Construction Scheme" will be payable in a lumpsum. The advance drawn in such cases shall be paid to the Tamil Nadu Housing Board by the Government servants in a lumpsum, within 30 days from the date of receipt of the advance.

(2) Advance required only for constructing a new house or enlarging living accommodation in an existing house shall be paid as follows:--

(i) An amount equal to 30 per cent of the sanctioned advance will be payable to the applicant subject to the condition that he agrees to mortgage in favour of the Government within a period of one month from the date of drawal of the above amount the land purchased by him along with the house to be built thereon, where such mortgage is permitted by the terms of the sale of land. If the applicant fails to fulfil this condition he shall be liable to refund at once the entire amount to the Government together with the interest thereon. In cases where the terms of sale do not vest title in the purchaser till a house is erected on the land, the applicant shall execute an agreement with the Government in the prescribed form agreeing to mortgage the land together with the house to be built thereon, as soon as the house has been built and the title to the property is complete.

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In cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Society on sale-cum-mortgage basis, the borrower shall agree to mortgage to the Government the house-site together with the house that may be constructed thereon within one month from the date of drawal of the first instalment, notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be.

(ii) A further amount not exceeding 40 per cent of the sanctioned advance will be payable when the house has reached plinth level.

(iii) The remaining 30 per cent of the sanctioned advance will be payable when the house has reached roof level, provided the Head of Department is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage.

In cases where advance for enlargement of living accommodation, viz. for the construction of a storey is sanctioned the second instalment will be payable when the building reaches the lintel level and the third and final instalment when the building reaches roof level.

Provided the expansion has been necessitated by an increase in the bonafide personal requirements of the Government servant.

(3) Advance required for purchasing a ready-built house shall be paid as follows:-

The Government may sanction the payment of the entire amount required by and admissible to the applicant in one lumpsum on the applicant executing an agreement in the prescribed form for the repayment of the loan. The acquisition of the

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house must be completed, and the house mortgaged to Government within three months of the drawal of the advance, failing which the advance together with interest thereon shall be refunded to Government forthwith unless an extension of this time limit is granted by the Head of Department concerned.

NOTES.--(i) Utilisation of the advance for a purpose other than that for which it is sanctioned or breach of any of the other conditions of the grant of the loan shall render the Government servant liable to disciplinary action apart from foreclosure of the loan and the Government servant being called upon to refund to Government forthwith the entire advance drawn by him.

(ii) The house constructed out of the loans sanctioned under these rules shall normally be occupied by the Government servants to whom the loans have been sanctioned.

(iii) If the house proposed to be purchased with the advance is under the occupation of tenants on rent the advance will be disbursed to the loanee only on his producing the agreement to the effect that the vendor of the house will convey the (house) property with vacant possession.

(iv) The period of producing the sale deed in respect of the developed plot of land referred to in sub-rules (1)(i) and 3 (i) may be extended by the Head of the Department by a reasonable time after satisfying himself that the applicant has either already paid the cost of the land or is likely to pay it immediately, that the extension of time will enable him to acquire the title lease hold rights and that he has every intention of building a house and will be in a position to complete the construction of the house by the 18th month after the date of the drawal of the first instalment of the advance.

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6. *Interest*:--Advances granted under these rules shall carry simple interest from the date of advance--the amount of interest being calculated on the balance outstanding on the last day of each month. The rate of interest fixed by the Government from time to time and current at the time of disbursement of the first instalment of the loan will be applicable to the advances made in accordance with these rules.

7. *Construction, maintenance, etc.*--(a) The construction of the house or addition to living accommodation in an existing house, as the case may be, shall be--

(i) carried out exactly in accordance with the approved plan and specifications on the basis of which the amount of advance has been computed and sanctioned. The plan and specifications must not be departed from without the prior concurrence of the Government, The Government servant shall certify, when applying for instalments of advance admissible at the plinth/roof level, that construction is being carried out strictly in accordance with the plans and estimates furnished by him to the Government, that the construction has actually reached plinth/roof level, and that the amount already drawn has actually been used on the construction of the house. The Head of Department may, if necessary, arrange to have an inspection carried out to verify the correctness of the certificates;

(ii) completed within eighteen months' of the date on which the first instalment of the advance is paid to the Government servant concerned. Failure to do so will render the Government servant liable to refund the entire amount advanced to him (together with interest thereon calculated as in rule 6 above) in one lumpsum. An extension of the time-limit may be allowed up to one year by the Head of Department, and for longer period by Government, in those cases

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where the work is delayed due to circumstances beyond his control. The date of completion must be reported to the Head of Department concerned without delay.

A separate occupation report also indicating the month of occupation of the house, though in an incomplete stage should also be submitted to the Head of the Department by the Government servant besides the completed report mentioned above.

(b) The house must be maintained in good repair at his own cost by the Government servant concerned. He shall also keep it free from all encumbrances and shall continue to pay all municipal and other local rates of taxes regularly until the advance has been repaid to Government in full. The Government servant shall furnish an annual certificate to this effect to the Head of the Department.

(c) After the completion of the house annual inspection may be carried out by any authorised officer under instructions from the Head of Department concerned to ensure that it is maintained in good repair until the advance has been repaid in full. The Government servant concerned shall afford full facility for these inspections to the officer(s) designated for the purpose..

NOTE:--Furnishing a false certificates will render the Government servant concerned liable to suitable disciplinary action apart from his being called upon to refund to Government forthwith the entire advance drawn by him and the interest thereon.

8. *Repayment of the advance.*--(a) The advance granted to a Government servant under these rules, together with the interest thereon, shall be repaid in full by monthly instalments within a

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period of not exceeding 20 years. First, the recovery of the advance shall be made in not more than 180 monthly instalments, and then interest shall be recovered in not more than 60 monthly instalments:

Provided that in the case of purchase of ready built house of a class and maximum age specified in columns (1) and (3) respectively of the Table under clause (a) of rule 3, the advance and the interest thereon shall be repaid within the respective period specified in the corresponding entries in columns (4) and (5) thereof.

NOTES.--(i) The amount to be recovered monthly shall be fixed in whole rupees except in the case of last instalment when the remaining balance including any fraction of rupees shall be recovered.

(ii) Recovery of advance granted for constructing a new house or enlarging living accommodation in an existing house shall commence from the month following the month of occupation or completion of the 18th month after the date on which the first instalment of the advance is paid to the Government servant, whichever is earlier.

Provided that extension of time for the commencement of the recovery of the instalments of the house building advance may be granted sparingly by the Government for a further maximum period up to one year only according to individual merits in case where there will be genuine hardship to the loanees, if such permission is not granted.

(iii) It will be open to Government servants to repay the amount in a shorter period if they so desire. In any case the entire advance must be repaid in full (with interest thereon) before the date of retirement from service.

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(iv) In order to avoid undue hardship to a Government servant who is due to retire within twenty years of the date of application for the grant of an advance the Head of Department may permit him to repay the advance with interest in convenient monthly instalments (the amount of which shall not be less than the amount of monthly instalment on the basis of repayment within a period of twenty years) during the remaining period of his service, provided he gives an undertaking to repay the entire outstanding balance before the date of retirement from service.

(v) In the case of Government servants whose age of retirement has been raised from 55 to 58 years and who had been sanctioned house building advance under these rules before they attained the age of 55, the recovery of the outstanding house building advances at the time of their attaining the age of 55 years shall be continued during the remaining period of their service also, beyond the age of 55, with reference to the original agreement executed by them, in suitable monthly instalments. A supplemental agreement in form No.7 should be got executed in such case by the Government servants when their services are extended beyond the age of 55.

(vi) In case the Government servant does not repay the balance of the advance due to Government before the date of retirement from service, it shall be open to Government to enforce the security of the mortgage at any time thereafter and recover the balance of the advance due together with interest and cost of recovery by sale of the house or in such other manner as may be permissible under the law.

(b) Recovery of the advance shall be effected through the monthly pay/leave salary bills of the Government servants concerned by the Head of the Office or the Accounts Officer concerned, as the case may be. These recoveries will not be held up or postponed except with the prior concurrence of Government.

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Provided that in the case of Government servants who enter leave on half average pay or are placed under suspension the monthly recovery shall be made from the half average pay or subsistence allowance, as the case may be, payable to the individuals concerned at such rates as the Head of Department deems it right to fix.

Provided further that in the case of Government servants on extraordinary leave, the monthly recovery shall be postponed subject to the condition that the individuals concerned agree to pay in one lumpsum the amount involved in such postponement, from his death-cum-retirement gratuity if it becomes necessary.

(c) If a Government servant ceases to be in service for any reason other than normal retirement/superannuation or if he/she dies before repayment of the advance in full, the entire outstanding amount of the advance shall become payable to Government forthwith. Government may, however, in deserving cases, permit the Government servant concerned, or his successors in interest, as the case may be, if the house has not been completed and/or mortgaged to Government by that time, to repay the outstanding amount together with interest thereon calculated as in rule 6 above, in suitable instalments. Failure on the part of the Government servant concerned or his successors (as the case may be) to repay the advance, for any reason whatsoever, will entitle the Government to enforce the mortgage and take such other action to effect recovery of the outstanding amount as may be permissible.

(d) The property mortgaged to Government shall be conveyed to the Government servant concerned (or his successors-in-interest as the case may be) after the advance together with the interest thereon has been repaid to Government in full, by an endorsement on the mortgage deed to the effect that the full amount has been received and

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the mortgage is extinguished. In respect of the non-self drawing officers the mortgage deed will be released by the sanctioning authorities satisfying themselves in consultation with the Head of Department/Head of Office/Immediate Superior Officer to the head of the office concerned that the principal and interest on the loan advance have been fully recovered and credited to Government without calling for the "No Demand Certificate" from the Accountant General, Madras. In respect of the loan advances sanctioned to self-drawing officer, the 'No Demand Certificate' should be obtained from the Accountant General before the release of the mortgage deed. An undertaking in writing from the Government servant concerned to the effect that if subsequently any amount is found to be due from him to Government, he agrees to the recovery of the amount from the pay/pension/death-cum-retirement gratuity due to him shall be obtained while releasing the mortgage deed.

9. Procedure for dealing with the applications.

(a) Applications should be submitted by the Government servants direct to the Government in the prescribed form together with the site plan and building plan duly approved by the local authorities concerned, detailed and abstract estimates, the documents including the opinion of the Government Pleader, whatever necessary, to prove the title of the applicants to the property (all in duplicate). The applications, if in complete form will be registered and then forwarded to the Heads of the departments concerned for their recommendation, which should be sent expeditiously, in any case not later than a fortnight. Any application which has been registered, but is later found to be defective in some material respects, will be returned and the name of the applicant removed from the list.

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(b) The Heads of Departments will scrutinise the applications and satisfy themselves of the correctness of the facts, etc. stated therein. They will also examine the title deeds etc., furnished in compliance with clause (a) above (in consultation with Government Pleaders, if necessary) to make sure that the applicant does in fact possess a clear title to the property in question. After this has been done, the Heads of Departments will forward the applications to the Government with their recommendations.

NOTE.--Where Government Pleaders are consulted in regard to the title of the property in question, the fees to the Government Pleader shall be paid by the applicant themselves.

(c) The Government will examine the applications with reference to the priorities, etc., if any laid down for dealing with them. Subject to funds being available, they will be returned to the Heads of the Departments concerned indicating the amount of advance that may be sanctioned by the Heads of the Departments.

(d) On receipt of the approval of the Government.--

(i) formal sanction to the grant of advance to the applicants will be accorded by the Heads of Departments concerned who shall arrange to complete the prescribed formalities such as execution of agreement, mortgage deed, undertaking, etc., in the prescribed forms (in consultation with appropriate legal authorities, where necessary) and then authorise disbursement of the appropriate amount of the sanctioned advance to the applicant.

(ii) Where land or a ready built house is intended to be purchased with the help of the advance, the Head of the Department may, before authorising payment of advance, also require the Government servant concerned to certify that

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negotiations for the purchase have reached concluding stages that the purchase price is not likely to be less than the amount of advance sanctioned and that he has satisfied himself that the transaction will enable him to acquire indisputable title to the land/house in question. In such cases the sale deed, etc., should be examined by the Head of the Department carefully (in consultation with legal and other authorities where necessary) to ensure that the Government servant concerned has actually acquired indisputable title to the property in question. It should also be verified that the market value of the land/house purchased is not less than the advance sanctioned.

(iii) Where a new house is intended to be constructed, or the living accommodation in an existing house is intended to be increased, the Head of the Department shall attend to all formalities as explained in sub-rule (d) (i) above and then authorise disbursement of the first instalment of the advance for construction purposes to the applicant. The payment of the remaining two instalments of advance may be authorised by the Heads of Departments direct on the basis of the certificate to be furnished by the applicants supported by the certificate of a qualified engineer as prescribed in rule 7 (a) and such inspection as may be deemed necessary. It should be verified before disbursing the last instalment of the advance that the development of the site has been completed vide rule 5 above.

NOTE.— While authorising disbursement of an instalment of an advance as prescribed in rule 9 (d) the Head of the Department will attach a certificate to the effect that the required formalities in pursuance of which the instalments had become due have been complied with.

(e) The head of the Department shall also ensure that the transaction/construction of the house is completed within the period prescribed in the rules and that;—

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(i) the prescribed mortgage deed is executed at the stages prescribed in rule 5 and the documents kept in safe custody after registration;

(ii) the house is maintained in good repair and that municipal rates and taxes are paid regularly, and the requisite certificate furnished annually until the advance has been repaid in full;

(iii) monthly recovery of instalments of repayment of the advance commences from the due date and is made regularly from the pay/leave salary bill of the Government servant concerned thereafter;

(iv) any amount drawn in excess of the expenditure incurred is refunded by the Government servant concerned to Government forthwith together with the interest, if any, due thereon.

(v) the property mortgaged to Government is released immediately on the repayment of the advance and the interest thereon in full.

10. The original documents of the title to the land and property under mortgage shall also be obtained from the mortgagor and kept in safe custody with the Head of Department along with the mortgage deed till the redemption of the mortgage deed.

11. The original documents which will have to be retained for more than six years should be sent to the state Archives for safe custody and other records might be retained with the cash keeper of the office of the Head of the Department concerned. The original documents executed by the Government servants who are subsequently transferred to other departments after the drawal of the advances should also be transferred to the Commissioner of Archives and Historical Research for safe custody instead of transferring them to the office of the new Heads of Departments under whom the Government servant would be working subsequently.

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12. To enable the Government to watch the disbursement of funds and the progress of the construction of houses, each Head of Department will send them a consolidated quarterly progress report by end of the month following the quarter to which it relates, in the following pro forma:--

PROFORMA

Department of.....

(Statement showing the particulars of the applications sanctioned and amount disbursed as prescribed under rule 9(d) of the rules to regulate the grant of advances to Government servants for building, etc., of houses.)

For the quarter ending.....

Particulars of the applications sanctioned in the quarter.

Number and date of the order issued by Government.	Number and date of the sanction letter issued by the Head of Department.	Name of the government servant
--	--	--------------------------------

(1)

(2)

(3)

Amount of loan sanctioned.	Number and date of the sanction letter issued by the Head of Department.	Amount disbursed
----------------------------	--	------------------

(4)

(5)

(6)

Stage of disbursement (i.e.) whether first, second, third or fourth instalment.	Date of disbursement	Remarks
---	----------------------	---------

(7)

(8)

(9)

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13. *Stamp duty and registration of documents.*-- The mortgage deed executed by a person in the service of the Government for securing the repayment of an advance received by him from the Government under these rules is exempted from stamp duty under the Indian Stamp Act, 1899 (Central Act II of 1899) and also from the registration fee under the Indian Registration Act, 1908 (Central Act XVI of 1908).

14. The Government servants who have been sanctioned an advance under these rules for construction/purchase of a house in a place shall not be allowed the advantage of any Rental Housing Scheme, under the Government, like rental flats under the Tamil Nadu Government Rental Housing Scheme, Housing Board's houses/flats on rent, houses under the Accommodation Control, Public Works Department quarters, etc., at that place. If they already enjoy any such advantage, they should vacate the house/flat or pay market rate of rent for the house/flat.

15. The house constructed/purchased and/or the living accommodation which was enlarged out of the advances sanctioned by the Government should be insured with the United India Fire and General Insurance Company Ltd., against fire, flood and cyclone within a period of three months after completion of construction/enlargement of the house. The Heads of Departments may condone delays up to three months beyond the permissible period of three months for insuring the houses after completion/purchase/enlargement of the house in insuring/renewing the insurance policies. The amount of insurance should be for the outstanding balance of advance as on the 31st March preceding plus the approximate interest that may be due for the entire advance (to be calculated with reference to the amount of monthly instalment, the number of months in which the advance will be recovered, the rate of interest, etc.). In the case of failure to insure the building or to renew the policy, the

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Head of Department concerned should recover the required amount from the salary of the Government servant concerned and pay it to the Insurance Company for taking out a policy or for keeping it alive in the case of Non-Gazetted Government Servants, and in the case of Gazetted Government Servants, the required amount will be deducted by the Treasury Officer concerned/the Pay and Accounts Officer, as the case may be on receipt of necessary intimation through the Accountant-General from the Heads of Departments concerned and sent to the Insurance Company for taking out a policy or for keeping it alive. The scheme of insurance will apply to the advance granted after the 19th December 1966. The work relating to the watching of the insurance of the buildings/renewal of policies and obtaining a letter to the Insurance Company from the borrower and forwarding it to the Insurance Company will be done by the Heads of Departments concerned with the loanees.

Application form for the grant of an advance under the rules regulating the grant of advances to Government servants for building, etc., of houses.

1. (a) Name (in block letters).
 - (b) Designation.
 - (c) Scale of pay.
 - (d) Present pay including dearness allowance but excluding other allowances.

2. (a) Department and Office in which employed.
 - (b) Administrative Department of Secretariat.
 - (c) Station where posted.

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3. Please state:--

Whether you are a permanent/ non-permanent State Government Servant, and the length of service rendered under the Government of Tamil Nadu.	Your permanent post, if any, and the name of the office and department concerned.
---	--

(1)

(2)

Date of birth and age next birth day.	Date on which you will attain the age of 58 years.	Is your wife/ husband a State Government Servant; if so, give her/his name, designation, etc.
--	--	--

(3)

(4)

(5)

4. Do you or does your wife/husband/minor child already own a house [See rule 2(b).] If so, please state--

Station where it is situated with exact address.	Floor area (in square metres).	Its approxi- mate valua -tion	Reasons for desiring to own another house.
---	--------------------------------------	-------------------------------------	---

(1)

(2)

(3)

(4)

Rs.

5. (a) Do you require the advance for building a new house or for purchasing a plot and constructing a building thereon. If so, please indicate--

Approximate floor are of the house proposed to be constructed (in square metres).	Estimated cost cost of land	cost of building
--	-----------------------------------	---------------------

(1)

(2)

(3)

Total Amount of advance required.	Number of years in which the advance with interest is proposed to be repaid.
--------------------------------------	--

(4)

(5)

(6)

Rs.

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NOTE.-- Entries in columns (2) to (4) will have to be supported by specifications, estimates and plan duly approved by the local authorities concerned namely, the Panchayat Union Commissioners in the cases of Panchayat Union areas, Commissioners in the case of Municipalities and Corporations, the Executive Officers in the case of Town Panchayats and Townships.

(b) Whether you are already in possession of the land? If so, please state--

Name of the city or town where it is located	Whether you wish to settle there after retirement.
--	--

(1)

(2)

Area of the plot in square metres.

Name of the municipal or any other authority (if any) in whose jurisdiction it is located.

(3)

(4)

(c) If no plot of land is already in your possession, how and when do you propose to acquire one? State the approximate plot area (in square metres) proposed to be acquired.

6. Do you require the advance for enlarging living accommodation in an existing house? If so, please state:--

- 1) Number of rooms in the house (excluding lavatory, bath room and kitchen)
- 2) Total floor area of the rooms (in sq. metres)
- 3) If an additional storey is proposed to be added, is the foundation strong enough?

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4) Particulars of additions desired:

- (i) Number of rooms.
- (ii) Floor area (in square metres)
- (iii) Estimated cost.
- (iv) Amount of advance desired.
- (v) Number of years in which the advance with interest is proposed to be repaid.

NOTE: A plan of the house should accompany the application.

7. (a) Do you require the advance for purchasing a ready-made house?

(i) If so, and in case you already have a house in view, please state--

Exact location of the house.	Floor area of the house (in square metres).	Plinth area of the house (in square metres).
(1)	(2)	(3)

Approximate age of the house.	Municipal valuation of the house.	Name and address of the owner.
(4)	(5)	(6)

Approximate price expected to be repaid.	Amount of advance required.	Number of years in which the advance with interest is proposed to be repaid.
(7)	(8)	(9)

(ii) Have you satisfied yourself that the transaction would result in your acquiring an indisputable title to the house.

Note.--A plan of the house should accompany the application.

(b) If you do not already have a house in view, how, when and where do you propose to acquire one? Indicate--

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The approximate amount upto which you will be prepared to buy a house.	The approximate amount of advance required.	Number of years in which the advance with interest is proposed to be paid.
(1)	(2)	(3)

Note.-- Details specified against item 6 (a) above should be furnished in this case also as soon as possible and in any case before the full amount of the advance can be drawn.

8. Is the land on which the house stands or is proposed to be constructed, free-hold or leasehold? If leasehold, state--

The term of the lease.	How much of the term has already expired.	whether conditions of the lease permit the land being mortgaged to Government.
(1)	(2)	(3)

Premium paid for the plot	Annual rental of the plot.
(4)	(5)

Note.--A copy of the lease/sale deed should accompany the application.

9. (a) Is your title to land/house undisputed and free from encumbrances?

(b) Can you produce if required, original documents (sale or lease deed) in support of your title? If not, state reasons therefor indicating what other documents of proof, if any, can you furnish in support of your title.

[See items 5 (b) and 6 above.]

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(c) Does the locality in which the plot of land/house is situated, possess essential services like roads, water-supply, drainage, sewerage, street lighting, etc? (Please furnish a site plan with complete address.)

10. If the advance applied for is required for the purchase of a ready built house or partly for the purchase of plot and partly for the construction of a house thereon, is there any relationship between you and the vendor of the ready built house/plot? If so, the exact relationship may be indicated.

Declarations.

I solemnly declare that the information furnished by me in reply to the various items indicated above is true to the best of my knowledge and belief.

2. I have read the Rules regulating the grant of advances to Government servants for building, etc., of houses and agree to abide by them and the terms and conditions stipulated therein.

3. I certify that --

(i) my wife/husband is not a State Government servant;

(ii) neither I nor my wife/husband who is a State Government Servant has applied for and/or obtained an advance under these Rules;

(iii) neither I nor my wife/husband has applied for and/or obtained an advance of loan from any other Government source for the acquisition of a house;

(iv) the house proposed to be purchased/constructed/ enlarged is required for my bonafide personal use;

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(v) the construction of the house for which the advance has been applied for, has not yet been commenced; and

(vi) I do not own any house either in my name or in the name of my wife or in the name of any of my minor children.

Station: Signature of the applicant.

Date: Department/Office where employed.

(To be completed by the applicant's Head of Department.)

No.	Station.	Date.
-----	----------	-------

Forwarded to the Secretary to the Government of Tamil Nadu. Department of

(1) I have scrutinised the application in terms of rule 9 (b) of the Rules and have satisfied myself of the correctness of the facts, etc., stated therein* (that the applicant possesses a clear title to the property in question).

(2) It is recommended that an advance of Rs..... may be granted to the applicant. I have satisfied myself on the basis of monthly deduction, etc., made from the applicant's salary, that this amount is well within his repaying capacity.

(3) *The provisions of rule 2(b) of the Rules may be relaxed, as a special case.

(4) The amount of gratuity / death-cum-retirement gratuity due to the applicant on the date of his superannuation (at the time of retirement calculated on the basis of the appointment held by the applicant, at the time of

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submitting the application for house building advance) is estimated to be Rs.

Signature:

Designation:

Name of Department:

*Strike out, if not applicable.

+Name of the signing officer should also be indicated in block letters below his signature.

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FORM NO.1.

Abstract of cost of original estimates and detailed specifications (based on details in Form No. 2) for grant of advance to State Government servants for the building of houses.

Amount Rs.

Name:

Designation:

Locality and address in which
the house is proposed to be constructed.

Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

I. Earthwork--

(Earthwork excavation for foundations 1,000 and disposing of the surplus earth, c.ft. etc.,)

II. Concrete work--

(Foundation concrete with cement or 100 c.ft.lime using stone or brick ballest either below floors or for footings.)

III. Damp proof course--

(Concrete on rich cement mortar or bitumanistic compound.)

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Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

IV. Roofing work--

(R.C.C. Asbestos or
any other type of
suitable roof.)

V. Reinforced Cement Concrete--

VI. Masonry--

(Brick, stones,
concrete, block walls,
etc.)

VII. Wood work--

(For doors and windows,
wooden scandlings for
roofs, etc.)

VIII. Steel work--

(For reinforcements,
holdfast, window bars,
etc.)

IX. Flooring--

(Concrete, stone or
marble chip, etc.)

X. Finishing--

(Plastering, painting
colour or white
washing, painting,
etc.)

Item number, subheads and item of works.	Quantity or No.	Rate	Per.	Amount	Total
(1)	(2)	(3)	(4)	(5)	(6)

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APPENDIX 25-Cont.

XI. Miscellaneous--

(Like rainwater pipes,
shelves, Jalais,
chulas, pegs, hooks for
fans, etc.)

XII. Sanitary installations--

(Closets, connections,
pipes, manholes,
drains, etc.)

XIII. Water-supply--

(Taps, water meters,
water tanks, G.I. pipes,
etc.)

XIV. Electricity--

(Electric points,
meters, connections,
lines, etc.) Total
cost.

Signature of the applicant.
Date:

FORM NO.2.

*Detailed Estimate for advance to State
Government Servants for the building of a house.*

(Detailed estimate sheet to support the
quantities given in Form No.1)

Name:

Designation:

Office to which attached:

Locality and address in which the house is
proposed to be constructed.

APPENDIX 25-Cont.

Sl. No. (1)	Details of Work. (2)	Number. (3)	Measurement.			Quantity. (7)
			Length. (4)	Breadth. (5)	Height. (6)	
I. Earthwork--						
Earthwork in excavation in all soils for foundation and other trenches and depositing the same within one chain bed and up to 5'0" lift.						
	Front wall	1	19	1 1/2	2	59
	Rear Verandah retaining wall	1	19	1 1/2	1 1/2	44
	Outside wall	1	20 1/2	1 1/2	2	62
	Common walls between rooms.	1 1/2	12 1/2	1 1/2	2	56
	W.C. front and rear.	2	3 3/4	1	1 1/2	11
	W.C. front and rear side.	1 1/2	4 3/4	1	1 1/2	11
	Steps in front and rear.	2	4 1/2	1 1/2	1/2	7
					Total	250

Refilling the excavated earth, etc. Continue details for all items as given in sample Form No.1.

Signature of applicant.

Date:

Note:-- The entries made in columns (3)-(7) against item 1 above are just to explain how the entire form is to be prepared.

APPENDIX 25-Cont.

FORM NO.3.

Form of mortgage deed to be executed when the property is free hold.

(Rules to regulate the grant of advances to State Government Servants for building, etc., of houses. Rule 5)

This indenture made thisday of..... one thousand nine hundred and ninety betweenson of at present employed asin the Department/ Office of at (hereinafter called 'the mortgagor' which expression shall unless excluded by or repugnant to the subject or context, include his/her heirs, executor, administrators) legal representatives and assigns of the one part and the Governor of Tamil Nadu (hereinafter called "the Mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part;

Whereas the mortgagor is the absolute and sole owner and is seized and possessed of or otherwise well and sufficiently entitled to the land and/or house hereditaments and premises hereinafter more particularly and fully described in the Schedule hereunder written and for greater clearness delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as "the said mortgaged property");

And whereas the mortgagor applied to the mortgagee for an advance of Rs..... (Rupees..... only) for the purpose of enabling the mortgagor-

*1. To purchase land and * to construct a house thereon in the said hereditaments or to enlarge living accommodation in the existing house in the said hereditaments.

*2. To construct a house on the said hereditaments.

*3. To purchase a ready-built aforesaid house.

* Mention whatever is applicable.

+ This will not be more than 180.

++ This will not be more than 60.

APPENDIX 25-Cont.

And whereas the mortgagee agreed to advance to the mortgagor the said sum of Rs.(Rupees only) on certain terms and conditions.

And whereas one of the conditions for the aforesaid advance is that the mortgagor should secure the repayment of the said advance and due observance of all the terms and conditions contained in the "Rules to regulate the grant of advances to State Government Servants for building, etc., of house" issued by the Government of Tamil Nadu, Department of Industries, Labour and Co-operation with their Proceedings No. 1546, dated 23rd March 1960 (hereinafter referred to as the "said Rules" which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force) by a mortgage of the property described in the schedule hereunder written;

And whereas the mortgagee * [..... has sanctioned to the mortgagor an advance of Rs. (Rupees only) on] and in the manner provided in the said rules, upon having the repayment of the loan with interest and the observance of all the terms and conditions contained in the said rules as hereinafter mentioned, secured in the manner hereinafter appearing:

And whereas the mortgagor has received/or is to receive from the mortgagee the aforesaid advance in the following manner and instalments:-

* [Rs.(Rupees only) already received on the execution of this indenture by the mortgagor in favour of the mortgagee]

* [Rs.(Rupeesonly) when the construction of the house reaches plinth level];

* [Rs.(Rupees only) when the construction of the house reaches roof level, provided the mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage.]

Now this indenture witnesseth as follows:-

(i) in pursuance of the said rules and in consideration of the

* Normal rate of interest to be charged under the said rules.

APPENDIX 25-Cont.

said advance sanctioned/paid by the mortgagee to the mortgagor the mortgagor doth hereby covenant with the mortgagee that the mortgagor shall always duly observe and perform all the terms and conditions of the said Rules and shall repay to the mortgagee, the said advance of Rs.....(Rupees..... only) by equal monthly instalments of Rs. (Rupees..... only) from the pay of the mortgagor commencing from the month of nineteen hundredand the mortgagor hereby authorises the mortgagee to make deduction from his monthly pay/leave salary and the amount of such instalments and the mortgagor shall after paying the full amount of the advance also pay interest thereon in ++ monthly instalments in the manner and on the terms specified in the said Rules, provided that the mortgagor shall repay the entire advance with interest in full before the date of his/her retirement from service failing which the mortgagee shall be entitled to enforce this mortgage at any time and recover the balance of the advance then due together with interest and costs of recovery by sale of the said mortgaged property or in such other manner as may be permissible under the law. It will, however be open to the mortgagor to repay the outstanding amount in a shorter period.

(ii) If the mortgagor shall utilise the advance for a purpose other than that for which the advance is sanctioned, or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before payment of the advance in full, or if the mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said Rules and on his/her part to be observed and performed then and in any such cases the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the mortgagee with interest thereon at.....per cent per annum calculated from the date of payment by the mortgagee to the mortgagor of the first instalment of the said advance.

(iii) In pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the mortgagor under the terms of these presents the mortgagee doth hereby grant, convey, transfer, assign and assure unto the mortgagor all and singular the said mortgaged property more particularly and fully described in the Schedule hereunder written together with buildings erected or to be erected by

+ This will not be more than 180.

++ This will not be more than 60.

APPENDIX 25- Cont.

the mortgagor on the said mortgaged property or materials for the time being thereon with all rights easements and appurtenances to the said mortgaged property or any of them belonging to hold the said mortgaged property with their appurtenances including all erections and buildings erected and built or to be erected and built hereafter on the said mortgaged property or materials for the time being thereon unto and to the use of the mortgagee absolutely for ever free from all encumbrances subject nevertheless to the proviso for redemption hereinafter contained provided always and it is hereby agreed and declared by and between the parties hereto that if the mortgagor shall duly pay to the mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the mortgagor to the mortgagee under the terms and conditions of the said Rules then the mortgagee will at any time thereafter upon the request and at the cost of the mortgagor reconvey, retransfer and reassure the said mortgaged property unto and to the mortgagor or as he may direct.

(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the mortgagor of the covenants of his/her part herein contained or if the mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise, then and in any of such case it shall be lawful for the mortgagee to sell the said mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon Trust in the first place thereof to pay all the expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys owing on the security of these presents and the balance, if any, to be paid to the mortgagor.

(v) The mortgagor hereby covenants with the mortgagee as follows:--

(a) That the mortgagor now hath in himself/herself good right, title and interest and lawful authority to grant, convey, transfer, assign and assure the mortgaged property unto and to the use of the mortgagee in the manner aforesaid.

(b) That the mortgagor shall carry out the construction of the house/additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure therefrom is permitted by the mortgagee. The mortgagor shall certify when applying for instalments of advance admissible at the plinth level/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the mortgagee that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/she will allow the mortgagee to carry out either by himself or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the mortgagor he/she shall be liable to pay to the mortgagee forthwith the entire advance received by him and further shall also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the mortgagor.

(c) That the mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months of* unless an extension of time is allowed in writing by the mortgagee. In case of default the mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in one lumpsum. The mortgagor shall report to the mortgagee the date of completion of the house and furnish a certificate to the mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

Note.-- Clauses (b) and (c) are not applicable when the advance is for the purchase of ready-built house.

(d) That the mortgagor shall maintain the aforesaid house in good repair at his own cost and shall pay all municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the mortgagee in full. The mortgagor shall also furnish to the mortgagee an annual certificate to the above effect.

*Here mention the date on which the first instalment of the advance is paid.

APPENDIX 25-Cont.

(e) That the mortgagor afford full facility to the mortgagee for carrying out inspection after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.

(f) That the mortgagor shall so long as any money shall remain owing on security of the said mortgaged property herein before expressed to be hereby assigned and, in any case for the period of the said agreement, duly observed all the covenants by the lease and conditions contained in the said indenture of lease referred to in the schedule hereunder written and keep the mortgagee indemnified against all actions, suits, proceedings costs, charges, claims and demands which will be incurred or sustained by reason of the non-payment of the said rent of the breach, non-performance or non-observance of the said covenants and conditions or any of them.

(g) That the mortgagor shall not during the continuance of these presents charge, encumber, alienate or otherwise dispose of the mortgaged property.

(h) In case of any breach by the mortgagor of any of the conditions for the grant of the loan, the entire advance with interest accrued shall at once become due and payable.

The schedule above referred to.

In witness whereof the mortgagor has hereunto set his hand and Thiruin department/office of..... for and on behalf of any by the order and direction of the Governor of Tamil Nadu has hereunto set his hand the day and the year first above written.

Signed by the said (mortgagor)
in the presence of

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

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Signed by Thiru..... in the department/office offor and on behalf of and by the order and direction of the Governor of Tamil Nadu in the presence of--

First Witness--

Address:

Occupation:

Second Witness--

Address:

Occupation:

Annexure : (Plan)

FORM NO.4.

Form of mortgage deed to be executed when the property is lease-hold.

(Rules to regulate the grant of advance to State Government Servants for building, etc., of house, Rule 5.)

This indenture made this.....day of..... one thousand nine hundred andbetween....., on or.....of..... at present employed asin the office of at(hereinafter called "the mortgagor" which expression shall unless excluded by or repugnant to the subject or context include his/her heirs, executors, legal representatives, administrators and assignees) of the one part and the Governor of Tamil Nadu (hereinafter called "the mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assignees) of the other part.

Whereas by a lease, dated the,and made between.....the lessor demised to the mortgagor the property (hereinafter referred to as the said property)situate at..... and more particularly and fully described in the schedule hereunder written for a term of years commencing on and from the at the yearly/monthly rent of Rs.....(Rupees..... only) subject to the performance and observance of the covenants and conditions therein mentioned;

APPENDIX 25-Cont.

And whereas the mortgagor applied to the mortgagee for an advance of Rs.....(Rupees only) for the purpose of enabling the mortgagor--

* (1) to purchase the said property and * to construct a house thereon or to enlarge living accommodation in the existing house on the said property.

* (2) to construct a house on the said property or to enlarge living accommodation in the house on the said property.

* (3) to purchase the said property with the ready-built house.

Whereas the mortgagee agreed to advance to the mortgagor the said sum of Rs.....(Rupeesonly) on the terms and conditions hereinafter contained and subject to the rules for the time being in force regulating the grant of advances to State Government servants for building etc., of houses by the Government of Tamil Nadu (hereinafter referred to as the said Rules);

Whereas one of the conditions for the aforesaid advance is that the mortgagee should secure the repayment of the said advance and due observance of all the terms and conditions contained in the said rules which expression shall, where the context so admits include any amendment thereof or addition thereto for the time being in force by a mortgage of the said property.

And whereas the mortgagee--

* (1) Has sanctioned to the mortgagor an advance of Rs.....(Rupees only) payable by such instalments and in the manner as hereinafter appearing;

* (2) Has paid to the mortgagor an advance of Rs..... (Rupeesonly) on and in the manner provided in the said rules upon having the repayment of the loan with interest and observance of all the terms and conditions contained in the said rules as hereinafter mentioned secured in the manner hereinafter appearing :

* Mention whatever is applicable.

APPENDIX 25-Cont.

And whereas the mortgagor has received/or is to receive from the mortgagee the aforesaid advance in the following instalments:--

* Rs.....(Rupees
.....only) already received on.....

* Rs.....(Rupees
.....only) on the execution of this indenture by
the mortgagor in favour of the mortgagee.)

* Rs.....(Rupees.....
.....only) when the construction of the house reaches plinth
level.

*Rs.....(Rupees.....
.....only) when the construction of the house reaches roof
level, provided the mortgagee is satisfied that the development of the
area in which the house is built, is complete in respect of amenities
such as water-supply, street-lighting, road, drainage and sewerage.

Now this indenture witnesseth as follows:-

(i) In pursuance of the said rules and in consideration of the said advance sanctioned, paid by the mortgagee to the mortgagor, the mortgagor doth hereby covenant with the mortgagee that the mortgagor shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the mortgagee the said advance of Rs.....* (Rupees.....only) by +equal monthly instalments of Rs.....(Rupeesonly) from the pay of the mortgagor commencing from the month ofnineteen hundred and and the mortgagor hereby authorises the mortgagee to make deduction from his monthly pay/leave salary of the amount of such instalments and the mortgagor shall after paying the full amount of the advance also pay interest due thereon in ++..... monthly instalments in the manner and the term specified in the said rules:

* Mention whatever is applicable

+ This will not be more than 180.

++ This will not be more than 60.

~ Normal rate of interest to be charged under the said rule.

APPENDIX 25-Cont.

Provided that the mortgagor shall repay the entire advance with interest in full before the date of his/her retirement from service, failing which the mortgagee shall be entitled to enforce this mortgage at any time and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property for in such other manner as may be permissible under the law. It will, however, be open to the mortgagor to repay the outstanding amount in a shorter period.

(ii) If the mortgagor shall utilise the advance for a purpose other than that for which the advance is sanctioned or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before the payment of the advance in full, or if the mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his/her part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the mortgagee with interest thereon at - per cent per annum calculated from the date of the payment by the mortgagee to the mortgagor of the first instalment of the said advance.

(iii) In pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the mortgagee under the terms of these presents the mortgagor doth hereby demise unto the mortgagee all and singular the property more particularly described in the schedule hereunder written together with buildings erected or to be erected by the mortgagor on the said property (hereinafter referred to as the mortgaged property) or materials for the time being thereon with all rights, easements and appurtenances to the said mortgaged property, or any of them belonging subject to covenants by the lessee and to the condition therein contained to hold unto the mortgagee for the residue of the said term of years subject to the terms and covenants of the said lease and subject nevertheless to the proviso for redemption hereinafter contained provided always and it is hereby agreed and declared by and between the parties hereto that if the mortgagor shall duly pay to the mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the mortgagor to the mortgagee under the terms and conditions of the said rules, then the mortgagee will at any time thereafter upon the request and at the cost of the mortgagor recovered, retransfer and reassure the said mortgaged property unto and to the use of the mortgagor or as he may direct.

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(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the mortgagor of the covenants on his/her part therein contained or if the mortgagor shall become insolvent or shall cease to be in service for any reason or if he/she dies before all the dues payable to the mortgagee under these presents together with interest thereon, shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the mortgagee to sell the mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit and it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom and it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon trust in the first place thereof, to pay moneys in or towards the satisfaction of the moneys owing on the security of these presents and the balance, if any, to be paid to the mortgagor.

(v) The mortgagor, hereby covenants with the mortgagee as follows:--

(a) That the mortgagor now has in himself/herself good right and lawful authority, to grant, transfer, assign and assure the mortgaged property unto and to the use of the mortgagee in the manner aforesaid.

(b) That the mortgagor shall carry out the construction of the house/additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure therefrom is permitted by the mortgagee. The mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the mortgagee, that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used in the construction of the house. He/She will allow the mortgagee to carry out either by himself, or through his representative an inspection to verify the correctness of the aforesaid certificate. If a false certificate is furnished by the mortgagor he/she shall be

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liable to pay to the mortgagee forthwith the entire advance received by him and further shall also be liable to such disciplinary action as may be permissible under the rules of service as applicable to the mortgagor.

(c) That the mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months from* unless an extension of time is allowed in writing by the mortgagee. In case of default the mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in one lumpsum. The mortgagor shall report to mortgagee the date of completion of the house and furnish a certificate to the mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

(d) That the mortgagor shall maintain the aforesaid house in good repair at his own cost and shall pay all the municipal and other local rates and taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the mortgagee in full. The mortgagor shall also furnish to the mortgagee an annual certificate to the above effect.

(e) The mortgagor shall afford full facility to the mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.

(f) That the mortgagor shall not during the continuance of these presents charge, encumber, alienate or otherwise dispose of the mortgaged property.

(g) In case of any breach by the mortgagor of any of the conditions for the grant of the loan, the entire advance with the interest accrued shall at once become due and payable.

Note.-- Clauses (b) and (c) are not applicable when the advance is for purchase of ready built house.

* Here mention the date on which the first instalment of the advance is paid to the mortgagor.

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The Schedule above referred to.

In witness whereof the mortgagor has hereunto set his hand and Thiru.....in the Department/Office offor and on behalf and by order and direction of the Governor of Tamil Nadu has hereunto set his hand, the day and the year first above written.

Signed by the said (mortgagor).

In the presence of

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru.....in the Department of/Office of for and on behalf and by order and direction of the Governor of Tamil Nadu in the presence of--

First witness--

Address:

Occupation:

Second Witness--

Address:

Occupation:

APPENDIX 25-Cont.

FORM NO.5.

Form of agreement to be executed at the time of drawing an advance by a State Government servant for building, etc., of house--vide rule 5 (1) (2) and (3).

An agreement made thisday of one thousand nine hundred and betweenson of.....at* present serving as(hereinafter called "the borrower" which expression shall unless excluded by or repugnant to the subject or context include his heirs, executors, legal representatives and administrators) of the one part and Governor of Tamil Nadu (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the subject or context include his successors-in-office and assigns) of the other part whereas the borrower desires to * purchase land and construct a house thereon or enlarge living accommodation in his/her house.....* purchase a ready-built house* Construct a new house in the site purchased by the borrower from the State Housing Board orCo-operative Housing Society on sale-cum-mortgage basis described in the schedule hereto annexed, whereas the borrower has under the provisions of the rules framed by the Government of Tamil Nadu to regulate the grant of advances to State Government servants for building, etc., of houses and issued with the Government of Tamil Nadu, Department of Industries, Labour and Co-operation, with their proceedings No.1546, dated 23rd March 1960 (hereinafter referred to as the "said Rules" which expression shall, where the context so admits include any amendment thereof or addition thereto for the time being in force) applied to the Government for an advance of rupees..... and the Government have sanctioned an advance of rupees..... to the borrower--vide the proceedings of Government, dateda copy of which is annexed to the presents for the purpose aforesaid on the terms and conditions setforth in this agreement. Now it is hereby agreed by and between the parties hereto that in consideration of the sum of rupees..... paid/to be paid by the Government to the borrower hereby agrees with the Government--

* Mention whatever is applicable.

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(1) (a) to repay to the Government the said amount with interest calculated in accordance with the said rules for the time being in force by monthly instalments of rupees each and to the deductions from his pay as provided for by the said rules of each instalment or instalments from the monthof nineteen hundred and and the borrower hereby authorizes the Government to make such deductions from his monthly pay/leave salary bills;

(b) to recover from his death-cum- retirement gratuity of the entire outstanding amounts due from him to the Government in respect of the advance sanctioned to him and the interest thereon under the rules;

* (2) (a) within two months from the date of the receipt of the aforesaid amount of Rs.....(rupeesonly) out of the said advance or within such further time as the Government/Head of the Department may allow in this behalf to expend the aforesaid amount in the purchase of land and to produce for inspection of the Government the sale deed in respect thereon failing which the borrower shall be liable to refund forthwith the entire amount to the Government together with interest thereon;

(b) Within three months from the date of receipt of the aforesaid advance of Rs.....(Rupees..... only) to expend the aforesaid amount # in the purchase of the said ready-built house/land and to complete the acquisition of the said house and mortgage it to the Government failing which the borrower shall refund the advance together with interest to Government forthwith unless an extension of time is granted by the Government;

^(c) to complete construction of the said house within eighteen months ofstrictly in accordance with the approved plan and specifications on the basis of which the amount of advance has been sanctioned or within such extended period as may be laid down by the Government;

(3) If the actual amount paid for the purchase of land or the purchase of the house is less than the amount received under the presents by the borrower to repay the difference to the Government forthwith;

* Strike off if not applicable.

^ Not applicable when the advance is taken under rule 5(3).

Mention whatever is applicable.

APPENDIX 25-Cont.

(4) To execute a document mortgaging the said house/land along with the house to be built thereon to the Government as security for the amount advanced to the borrower under these presents as also for the interest payable for the said amount in the form provided by the said rules:

Provided that in cases where the borrower has purchased the house-site from the Tamil Nadu Housing Board or a Co-operative Housing Society on sale-cum-mortgage basis, the borrower agrees to mortgage to the Government the house-site together with the house to be constructed thereon within a period of one month from the date of drawal of the first instalment, notwithstanding the fact that the site has already been mortgaged to the Tamil Nadu Housing Board or the Co-operative Housing Society, as the case may be;

(5) To insure with the United India Fire and General Insurance Company Ltd., the houses constructed/purchased and/or the living accommodation which is enlarged out of the advances sanctioned by the Government, against fire, flood and cyclone for an amount not less than the actual amount of advance taken from the Government, and the interest within a period of three months after completion of construction/purchase of the house.

In the case of failure to insure the building or to pay the premium, the borrower agrees to the deduction by the pay disbursing officer,by the Treasury Officer concerned/Pay and Accounts Officer as the case may be on receipt of the necessary intimation from the head of department of the borrower, of an amount equal to the cost of taking out a policy for keeping it alive, as the case may be, from his pay and its remittance to the Insurance Company.

(6) And it is hereby further agreed and declared that if the land is not purchased and the sale deed thereof not produced for inspection of the Government within two months of the date of the drawal of the part of the advance for that purpose or within such further time as the Government/Head of the Department may allow in this behalf or if the house is not purchased and mortgaged within three months of the drawal of the advance or within further time as the Government/Head of the Department may allow in this behalf or if the borrower fails to complete the construction of the said house as hereinbefore agreed, or if the borrower becomes insolvent or quits the service of the Government or dies, the amount of the advance together with interest accruing thereon, shall immediately become due and payable to the Government.

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(7) Without prejudice to any other right of the Government in that behalf, if any amount becomes refundable or payable by the borrower to the Government, the Government will be entitled to recover the same by deducting from his pay such amounts as it shall deem reasonable.

In witness whereof the Borrower and acting for and on behalf of and by order and direction of the Governor of Tamil Nadu have signed this agreement.

The schedule above referred to.

Signed by the said borrower in the presence of--

(Signature of the Borrower)

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru in the department of acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu.

In the presence of--

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

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FORM NO.6.

Form of supplemental agreement to be executed at the time of drawing an additional advance by a State Government servant for building, etc., of houses.

Whereas a deed of agreement (hereinafter referred to as the principal deed) was made on the between Thiru(hereinafter called "the borrower" which expression shall unless excluded by or repugnant to the subject or context include his heirs, executors, legal representatives and administrators) of the one part and the Governor of Tamil Nadu (herein after called the "the Government" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part under which a sum of Rs..... (Rupees..... only) was sanctioned to the borrower as loan;

And whereas the borrower requires an additional advance of Rs.....(Rupeesonly) for completing the construction of his house or for completing the enlargement of living accommodation in his house atand the Government in G.O.Ms.No., dated.....have sanctioned an additional advance of Rs..... (Rupees..... only) to the borrower.

Now these presents witnesseth as follows:--

(1) the additional advance of Rs..... should be repaid, in monthly instalments of Rs..... each and one monthly instalment of Rs.....recoverable from the salary/leave salary of the borrower along with the recovery of monthly instalments of original advance of Rs..... commencing from the

(2) Interest at the rate of per cent per annum shall be charged on the additional advance of Rs.....; and

(3) It is hereby agreed upon between the borrower and the Government and declared that all the covenants powers and provisions contained in the deed agreement aforesaid shall operate and take effect in like manner for securing payment of the moneys hereby secured as if the same moneys had formed part of the moneys secured by the said principal deed;

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In witness whereof Thiru the
 borrower and acting for and on
 behalf of and by the order and direction of the Governor of Tamil Nadu
 have signed this agreement.

Signed by the said borrower
 in the presence of--

Signature of the
 borrower.

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru acting for
 and on behalf of and by the order and direction of the Governor of Tamil
 Nadu.

Signature of

In the presence of--

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

ANNEXURE

(Copy of proceedings sanctioning advance)

APPENDIX 25-Cont.

Form of supplemental agreement to be executed at the time of extension of service of the Government servant who had drawn an advance for building, etc., of house.

An agreement made this day of.....one thousand nine hundred andbetween.....Thiru,son of.....,at present serving at.....(hereinafter called "the borrower" which expression shall, unless excluded by or repugnant to the subject or context, include his heirs, executors, legal representatives and administrators) of the one part and the Governor of Tamil Nadu (hereinafter called "the Government" which expression shall, unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the other part:

Whereas a deed of agreement, dated (hereinafter referred to as "the principal deed", was entered into between the borrower and the Government under which a sum of Rs..... (Rupees.....only) was sanctioned to the borrower as loan;

And whereas the mode of payment of the principal amount of the advance and the interest and the number and amount of instalments for the repayment of the principal and interest were fixed on the basis that the age of superannuation was 55 years.

And whereas the age for superannuation of the borrower has been revised and the age of superannuation has been fixed as 58 years, has been extended beyond 55 upto 58 subject to the periodical review of his fitness for retention in service beyond the age of 55.

Now these presents witnesseth as follows:--

It is hereby agreed by and between the parties hereto that in consideration of the revision of the age of superannuation as 58 extension of the age of retirement beyond 55 upto 58 subject to the periodical review of his fitness for retention in service beyond the age of 55, the borrower hereby agrees with the Government to repay to the Government the balance of the original advance and interest as on the date of superannuation at the age of 55 during the extended period of

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service upto the revised date of superannuation at the age of 58 or to the extended period upto which he is retained in service beyond 55 after necessary review, by monthly instalments as fixed by the Government/Head of the Department by deduction from his pay and the borrower hereby authorises the Government/the Head of Department to make such deductions from his monthly pay/leave salary bills.

In witness whereas Thiru the borrower and acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu have signed this agreement.

Signature of the borrower.

Signed by the said borrower:

In the presence of:

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

Signed by Thiru in the department of acting for and on behalf of and by the order and direction of the Governor of Tamil Nadu.

Signature of

in the presence of:

First witness--

Address:

Occupation:

Second witness--

Address:

Occupation:

APPENDIX 26

[See Chapter XV, Article 328-A]

RULES FOR THE USE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES OF THE DEPARTMENTS OF THE GOVERNMENT OF TAMIL NADU.

1. *Short title.*-- These rules may be called "The Tamil Nadu Departmental Vehicles Control Rules, 1976".

2. *Scope.*-- (a) These rules shall apply to motor vehicles in possession of all the departments of the Government of Tamil Nadu except those supplied to the--

- (1) Police Department; and
- (2) P.W.D. including Highways and Rural Works.

(b) These rules shall come into force with immediate effect.

(c) For the purpose of these rules, the definitions, classifications and types of motor vehicles under the Motor Vehicles Act, 1939 (Central Act of 1939), shall be adopted.

3. *Definitions.*-- In these rules, unless there is anything repugnant in the subject to the context--

(a) 'Department' shall mean the Government Departments subject to these rules;

(b) 'Departmental vehicle' shall mean any motor vehicle including trailers belonging to or in possession of a department subject to these rules;

(c) 'District Officer' shall include, where there is such district officer or a department in a district, any officer who has control over the vehicles of that department in the district and in the case of vehicle of the Headquarters of a department, the officer who has control over these vehicles.

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(d) 'Officer-in-charge of a vehicle' shall mean the immediate officer-in-charge of a vehicle of his department.

(e) 'The Government' shall mean the Government of Tamil Nadu.

(f) 'Technical Officer' shall mean a technical officer appointed under the Tamil Nadu Departmental Motor Vehicle Disposal Rules, 1960.

Explanation: The following officers have been declared as Technical Officers:-

- (1) State Road Transport Officer,
- (2) Automobile Engineers attached to the Motor Vehicle Maintenance Organisation.
- (3) Motor Vehicle Inspector, Grade I and
- (4) Assistant Engineer (Motor Vehicles) of the Transport Department.

4. *Use of Vehicles.*--(a) No departmental vehicle shall ordinarily be used other than for official purposes. Every officer-in-charge of Government vehicle shall send a certificate every quarter to his Head of Department and if the officer concerned himself happens to be a Head of Department, to the Government in the administrative department concerned to the effect that during the quarter under review the vehicle was used exclusively for bonafide official purpose, so as to reach the Head of the Department or the Government as the case may be by the 20th April/July/ October/ January.

(b) Use of Departmental vehicles by the officers of the State Government under the following contingencies are, however permitted:--

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(i) Trips for conferences, meetings, seminars etc., held in places other than their office premises and return to their places of residence out of office hours;

(ii) Trips to/from railway stations/air ports/bus terminals from/to their places of residence or offices while going on or returning from tour;

(iii) Trips to attend official dinners/parties/functions for which the officers are invited by virtue of their official position;

(iv) Trips for places of residence to work-sites and return trips from work-site, undertaken out of office hours.

NOTE.--In regard to these four trips, specific certificates should be appended in the log-book then and there.

(c) In the case of officers who have been given staff or departmental vehicles in the city of Madras and the heads of offices who wish to make use of these vehicles for trips from their places of residence to office and back fixed charges shall be collected at the following rates:

S.No.	Distance between the place of residence and office.	Amount to be collected per month for one trip up and one trip down per day in departmental vehicle.
(i)	Upto 8 kilometres	Rs. 75 per month.
(ii)	Over 8 kilometres upto 12 kilometres.	Rs. 100 per month.
(iii)	Over 12 kilometres upto 16 kilometres.	Rs. 125 per month.

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NOTE.-- Use of Departmental vehicles by officers whose places of residence are more than 16 kilometres away from their office should not be permitted.

(d) Any officer who is willing to pay the rates approved under sub-para (c) above and make use of the staff/departmental vehicle for trips from his residence to office and back must intimate to the concerned Head of Office, his option in writing in advance that he desires to make such use of the vehicle. Similarly officers who wish to opt out of the arrangement should send advance intimation to the head of the office concerned. Heads of offices will record their options to use departmental vehicles and add them to the concerned log books under intimation to the audit office concerned/treasury.

(e) Deductions of fixed charges at the approved rates will be made from the monthly salary bills of the officers concerned and credited to the new detailed head viz. "Recovery charges for use of Government vehicles" to be opened under the corresponding receipt of the department.

(f) Normally use of the department vehicles for these trips shall be permitted for a whole month only. If vehicles are used for part of a month, recovery of charges at the stipulated rates would be made for the whole month. However, in the event of the officer going on leave/tour, proportionate refund of the fixed charges can be allowed, provided the period of leave/tour is for five days or more in a month. Such refunds may be allowed on specific claims being preferred by the officer concerned.

(g) Apart from the purposes of trips from residence to office and back, on payment of the charges at the approved rates and the purposes mentioned in sub-rule (c) above, departmental vehicles should not be used for any other purposes.

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(h) Departmental vehicle should not be used for the travel of an officer for social purposes like going to clubs, sports, cinema, weddings etc. Members of officers' family should not travel in departmental vehicle either by themselves or accompanied by the official travelling on duty, except in cases where the wife is invited to an official function or dinner.

5. Procedure for maintenance, repair, etc. of vehicles.-- (a) The District Officer of each department shall be responsible for the proper use, maintenance and repair of the vehicles of his department in the district.

(b) Subject to sub-rule (c) of this rule, a vehicle allotted to a district shall not move outside the district except under the personal written order of the Head of the Department and orders of ratification should be obtained from the Head of the Department every month if movement of vehicles had to be ordered in case of emergency and unavoidable circumstances.

(c) The Head of the Department having regard to the exigencies of service on any special nature of work undertaken or entrusted to his department and the distance at which refuelling, repair and service facilities are available from the place of operation of the vehicles may, from time to time, by a general order, specify the circumstances under which a vehicle from a district may be permitted by the officer-in-charge of the vehicle to move outside the district. Where such permissions have been granted, the officer-in-charge of the vehicles shall send to the Head of the Department at the end of each month a statement containing the details of movements so performed outside the district with a copy thereof to the District Officer. Where no such movement outside the district has taken place during a particular month, a 'nil' report shall be submitted to the Head of Department and the District Officer, except in cases mentioned in rule 4.

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Explanation.--(i) The term 'District' used in this rule means the territorial jurisdiction of the District Officer concerned which may or may not be coterminous with a Revenue District.

(ii) In the case of motor vehicles of Government Departments in Ramanathapuram district, whose headquarter is at Madurai, movement of such vehicles within Madurai city and a radius of five miles around it and also the movement of such vehicles to the district headquarters for bonafide official visit shall not be regarded as movement outside the district for the purpose of this sub-rule.

6. *Procedure to be followed in lending a vehicle by one department to another.*--(a) As a rule, a vehicle of one department shall not ordinarily be lent to another department. Under exceptional circumstances, however, a vehicle of one department may be lent to another department of the State or Central Government without prejudice to the work of the lending department:

Provided that such lending can be made only with the prior permission of the District Officer of the lending department:

Provided further that hire charges shall not be recoverable when vehicles belonging to one department are lent to another department of the State Government other than a Commercial Department for bonafide official use:

Provided also that hire charges shall be payable when vehicles are borrowed from a Commercial Department.

(b) When the vehicles are so lent, hire charges shall be levied at the following rates:-

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Type of vehicles.	Kilometre charges.	Daily detention charges per day on which kilometre charges are not paid.
(1)	(2)	(3)
	Rs.P.	Rs.P.
Jeep without trailer	0.42	2.50
Jeep with trailer	0.60	3.00
Station wagon and other vehicles without trailer	0.60	2.50
Station wagon and other vehicles with trailer.	0.72	3.00
Trailer alone when used with Jeep	0.18	0.50 per day
Trailer when used with Station wagon	0.12	0.50 per day

(c) The officer-in-charge of the vehicle should collect the hire charges at the rates specified and he should watch the realisation of credit.

(d) The hire charges so levied shall be debited or credited, as the case may be, to the budget head of accounts of the department concerned by book adjustment.

7. *Driving of the vehicles.*-- (a) Each vehicle shall be under the sole charge of a qualified driver and except on sufficient and valid ground, no vehicle shall be transferred from the charge of one driver to another.

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(b) In an emergency, when a driver incharge of the vehicle is not available, a person, who holds a current licence to drive a heavy motor vehicle, may be permitted to drive the vehicle if the Custodian Officer (the officer under whose control the vehicle is running) at the time is satisfied that the vehicle is in safe hands.

8. *Duties and responsibilities of drivers*:--(a) The driver of a vehicle shall act under the orders, directions or instructions of the officer-in-charge of the vehicle.

(b) It shall be the duty of every driver to keep both the outside and the inside of his vehicle clean; also to keep all connections and joints so tight that there is no leakage of fuel, oil, air or water any where or the several systems of the vehicle. Faults that he cannot himself set right shall be reported in writing as soon as possible to the Officer-in-charge of the vehicle. In particular, having regard to the proper upkeep and maintenance of the vehicle, he shall carry out the following routine duties, namely:-

(i) Check-up and maintain daily the level of the engine, oil pump and water in the radiator.

(ii) Ensure daily that all the metres, gauges and indicators are in working order.

(c) Check-up and maintain daily the correct inflation of the tyres.

(d) Once in 300 miles of performance of the vehicle or once a week whichever is earlier, he shall clean and lubricate all the moving part of the vehicle and also check-up and maintain the level of the electrolyte in the battery.

(e) Once a month, or at every 1,000 miles of performance of the vehicle whichever is earlier, he shall see that the vehicle is serviced with high pressure cleaning and greasing and to the tightening of all bolts and nuts.

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9. *Restriction on speed.*-- The Head of the Department may, subject to the maximum speed limits prescribed under the Motor Vehicles Act, 1939 (Central Act 1939) and the rules and notifications made thereunder, fix the speed limits at which each class of vehicles under his control shall be driven. The speed limits so fixed shall be exhibited on the dash board panels and also in the rear of the vehicles in a conspicuous manner. Driving a vehicle on any road or in any area of the speed limit fixed shall be avoided.

10. *Identification marks.*--For purposes of identifying the department to which the vehicle belongs, the name of the department, the unit and the words "Government of Tamil Nadu" shall be written in front portion of the vehicle in a conspicuous manner.

11. *Periodical inspection.* --On receipt of a report from the driver of a Government vehicle with reference to rule 8 (b), the Officer-in-charge of the vehicle should send it immediately to the workshop concerned and see that the vehicle is inspected completely in the workshop and that any other defect which might be noticed later on or any item requiring attention at the workshop are also attended to then and there as expeditiously as possible.

12. *Maintenance of Log Books .* --(a) Log books in Form I given in the Schedule I to these rules shall be maintained in printed books supplied by the Director of Stationery and Printing, Madras. No log book other than printed once shall be used. One book should be used for each vehicle and when the vehicle is transferred to another officer, all the log books relating to that vehicle shall also be transferred to that officer. The entries shall be made in the log books then and there for each trip and the officer making use of the vehicle shall record the trips made and initial it himself with his designation noting the mileages at the start and the end. Normally no vehicle shall be allowed to run without a speedometer. If, however,

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the speedometer is under repair, the actual road mileage performed shall be recorded. The speedometer should be repaired and brought into service with utmost expedition in any case not later than a fortnight. The purpose for which the vehicle is used shall be recorded clearly. The vague entries such as 'Official', 'Town Trips', 'Local Trips', etc., shall be avoided. The Head of the Department, the district officer of the Department and the Audit staff shall inspect the log books during their visits and see that the entries are properly made and attested and that the details entered therein are reasonable having regard to the purposes of the journeys, route/mileages and economic running of the vehicles with reference to petrol, and oil purchased and consumed. The inspection of the log book shall be made as frequently as possible.

(b) Monthly petrol performance of the vehicles shall be worked out at the end of each month and entered in the log book indicating the actual miles per gallon obtained during the month. If the consumption of petrol is excessive, the matter shall be investigated by sending the vehicle to a departmental workshop or where it does not exist to a recognised workshop to rectify the defects, if any.

The following are the minimum standards of petrol performance of various types of vehicles:-

	KILOMETRES PER LITRE
Chevrolet	3.5 to 3.7
Ford Truck	3.5 to 3.7
Dodge Truck	3.7 to 4.3
Comet Truck	4.3 to 4.4

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	KILOMETRES PER LITRE
Austin Truck	4.3 to 4.4
Station Wagon	4.4 to 4.9
JMC Pick up Van	4.9 to 5.3
Land Rover	7.1 to 7.5
Bedford Van	7.8 to 8.2
Fordson	8.9
Jeep	5.3 to 6.4
Ambassador Car	8 to 9
Fiat Car	9 to 10
Herald Car	10 to 11
Fargo Van	4 to 5
Bedford Van	4 to 5
Standard I Ton	5 to 6

The following are the minimum standards of diesel performance of various types of vehicles:--

Fargo Van	7 to 8 K.M. per litre.
Bedford Van	7 to 8 K.M. per litre.
Bedford Fargo	4 to 5 K.M. per litre.
Benz, Comet Lorry	4 to 5 K.M. per litre.

(c) Strict economy shall be observed in the consumption of petrol. Having regard to the nature, extent or quantity of the work on which the vehicles are engaged, the Head of the Department

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shall specify the maximum quantity of petrol per month that may be drawn and utilised for the vehicles under the District Officer who, in turn shall, on similar considerations allot the quantity of petrol per month that may be drawn and utilised for the vehicle under the officers-in-charge of the vehicles. Any excess consumption of petrol shall be referred to the District Officer or the Head of the Department, as the case may be, for ratification immediately after the close of the month, explaining the reasons for the excess consumption.

(i) The Departments of Secretariat and the Heads of Departments supplied with vehicles are empowered to incur expenditure on fuel upto the ceiling fixed for vehicles by the Government from time to time.

13. *Registers, records, etc., to be maintained.*--The funds for working these vehicles shall be drawn from the treasuries through bills presented in the usual manner and the charges debited to the budget head of the department concerned. It is, therefore, enough, if the ordinary records that are maintained in a Government Office in respect of expenditure, namely, Contingent Register, Register of Bills drawn and paid, Register of undisbursed pay, etc., are maintained in regard to these vehicles. Stores and spare parts purchased shall be properly accounted for in the following registers:--

(i) *Register of motor vehicles.*--(a) This shall be maintained up-to-date in Form II given in Schedule I. Sufficient number of pages shall be allotted in the register for each vehicle. Separate page shall be assigned for the accounting of the spare parts, tyres and batteries. Whenever a vehicle is transferred to another officer, extracts from the register relating to the same shall be sent to the concerned officer for entry in the register maintained by him. Whenever a vehicle

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is auctioned, the same shall be recorded in the register with full details. A consolidated register of vehicles shall be maintained by the Head of the Department for the whole State.

(b) *Accounting of spare parts.*--As soon as spare parts are received they shall immediately be entered in the register of vehicles in the pages allotted for the purpose for the particular vehicle and issues made shall be attested by a responsible officer then and there. The form for accounting the spare parts is given under Form III in Schedule I.

(c) *Accounting of tyres and batteries.*--Tyres and batteries are major parts of vehicles. Hence it is of paramount importance to maintain a record of them properly. In order to watch the life of tyres and batteries, particulars relating to them shall be recorded in the pages assigned for the purpose in the register of motor vehicles for each vehicle and in the form given under Forms IV and V in Schedule I.

(ii) *Petrol register.*--This register shall be maintained in Form VI in Schedule I. Petrol should be drawn as far as possible in the presence of a responsible officer so as to ensure that the correct quantity is drawn from the petrol pump. As soon as the petrol is drawn and issued, the signature of the driver shall be obtained in a note book to be maintained for the purpose in token of his having received the quantity of petrol and the number of gallons drawn each day shall be entered in the petrol register and the total for the day struck. At the end of the month, the total quantity of petrol drawn shall be worked out, abstracted and tallied with the total quantity purchased. The supplier's bills when received, shall be verified and the correct quantity certified. The balance of petrol left in the tank of each vehicle on the last day of the month shall be measured and noted in the register. The closing balance relating to a month shall be carried over

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and brought forward as the opening balance for the next month and there shall be no variation between the two figures. Ordinarily petrol from one vehicle shall not be decanted into another. Under unavoidable circumstances, when petrol is decanted from the vehicle and issued to another, the quantity so decanted shall be noted against the vehicles concerned as minus and plus. An abstract of purchase made during each month should be prepared giving reference to the name of the supplier, number of gallons supplied by him, the rate per gallon, the total amount and the contingent bill number in which the amount is paid.

(iii) *Expenditure Register*.--This register shall be maintained in Form VII in Schedule I.

(iv) *Fuel Pass Book*.--The vehicle owning officers drawing fuel bills for the vehicles under their control shall maintain the fuel pass books for each vehicle. The supply of fuel to the Government vehicles is regulated with reference to the ceiling fixed for each vehicle. The fuel is supplied to the Departmental Vehicles on the basis of the monthly ceiling and the fuel bills for the consumption of fuel exceeding the limit fixed for each vehicle, shall not be admitted at the Treasuries. The vehicle owning officers shall present the fuel pass books at the Treasury along with the bills claiming the cost of fuel to be settled to the suppliers for verifying the admissibility of the claim with reference to the ceiling limit and therefore separate sanction order shall not be insisted at the audit offices.

The following instructions shall be followed in the maintenance of the fuel pass book by the vehicle using officers:-

- (1) The vehicle using officers will be personally responsible for the safe custody and proper maintenance of the pass book.

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- (2) In case of loss of the pass book, the matter should be immediately reported to the concerned Head of Department who shall issue a new pass book.
- (3) Immediately on receipt of the pass books the section on Data concerning vehicle in part I of pass book should be filled up.
- (4) For each financial year, the table in Part II of the pass book provides for entering details regarding the normal quota, additional allocations and the operational ceiling. The normal quota will be indicated by the Head of the Department. The additional allocation will be from the reserve quota placed under his disposals. Such releases which may be made from time to time should be duly entered in the pass book. After each such additional release, the cumulative total quantity released should be entered. This is the "Operational Ceiling".

ILLUSTRATION

In litres			Reference No. for additional allocation
Normal quota	Additional allocations	Operational ceiling	
(1)	(2)	(3)	
2400	400	2800	Procs....Dt:.....
	250	3050	Procs....Dt:.....
	125	3175	Procs....Dt:.....

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- (5) The Operational Ceiling in force from time to time should be entered in column (1) of the Table in Part III. The other entries in this table are self explanatory.
- (6) The quantity of fuel purchased should be entered in the column provided for in the fuel pass book immediately and attested by them.
- (7) The vehicle using officer should ensure that the operation ceiling at any particular time is not exceeded. If there is any such excess, he will be personally held responsible, for meeting the extra expenditure on account of excess.
- (8) The Pass Books should be sent along with the contingent bill for payment of fuel purchases to the Treasuries/Sub-Treasuries, If the pass book is not enclosed, the Treasuries / Sub-Treasuries will not authorise payment on the fuel bills.
- (9) Bills for the payment of the cost of petrol/diesel should be prepared by the vehicle using officer in the contingent bill form. Such bill should be presented to the Treasuries/Sub - Treasuries concerned and demand drafts obtained for the amount involved and suppliers should be paid by demand draft in the case of Banking Treasuries/Sub-Treasuries. In the case of "non banking Sub - Treasuries", the amount involved must be obtained in cash and paid to the suppliers. This procedure should be followed instead of endorsing the bill in favour of suppliers which is the present practice. In the interest of administrative convenience, the bill drawing officer may arrange to send fuel bills to the Treasuries/Sub - Treasuries in convenient instalments (viz.) two or three instalments in a month.

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INSTRUCTIONS TO
TREASURIES/SUB-TREASURIES:

- (1) No payment on account of fuel consumption should be authorised if the consumption exceeds the operational ceiling in force for the vehicle at the time of presentation of the bill. There is, however, no objection to authorising the bill to the limit of the operational ceiling.
- (2) It shall be the responsibility of the Treasury/Sub - Treasury to ensure that contingent bills for fuel payments are not authorised without carefully checking the entries in the Pass Book. On each occasion when a bill is passed, the Treasury/Sub-Treasury shall check the entries in Part III of the pass book and shall make an attestation in column 8 of the table.
- (3) The Treasuries/Sub-Treasuries should return the pass book to the bill drawing officers along with the authorisation of the bill.

14. *Physical verification of vehicles and spare parts and inspection of registers.*--(a) The inspecting officers and the audit staff shall check the registers during their visits, and see whether the several columns are properly filled up.

(b) The officers supplied with a vehicle shall physically verify the spare parts, tools and equipments in the vehicle once a quarter and record a certificate to that effect in the Register of Motor vehicles. A report of such verification shall be sent to the Head of Department and prompt action shall be taken in cases of deficiencies, breakages of tools etc.

15. *Repairs to vehicles.*--(1) Repairs to motor vehicles are generally classified as (i) petty and minor works (ii) second line and (iii) major.

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(a) As a rule, repairs should be carried out only after obtaining technical sanction from the concerned Technical Officer. However, petty and minor repairs (involving cost less than Rs.100 in case of light vehicles and Rs.200 in case of heavy vehicles) can be carried out in any of the local recognised workshop on the strength of the reports given by the driver concerned. But in regard to such repairs, nature of repairs carried out, cost involved, etc., should be reported to the Technical Officer concerned in the Motor Vehicles Maintenance Organisation. In regard to other types of repairs, the need for such repairs and replacements of major components, etc. should be assessed in advance either with reference to the technical inspection made by the Technical Officer or by any of the recognised automobile workshop and in such cases, action should be taken immediately to obviate any break down of the vehicle. Normally a driver of a vehicle should be fully acquainted with the condition of the vehicle and the driver on noticing any major defect, such as excessive consumption of petrol or oil should bring to the notice of the office-in-charge of the vehicle who in turn shall immediately write to the Technical Officer for immediate inspection of the vehicle or send the vehicles to him for inspection intimating him sufficiently in advance of this fact. The Technical Officer, on receipt of intimation, should inspect the vehicle and forward his report on the condition of the vehicle indicating clearly the defects noticed, the replacements needed, the estimated cost thereof, etc. and also the possibility of getting the vehicle repaired in the workshop of the Motor Vehicles Maintenance Organisation.

(b) The Technical Officers in the Motor Vehicles Maintenance Organisation have certain limits of powers prescribed to each of them for advising officers for admitting their vehicles in the workshops and they will advise the officers accordingly. In case the estimated cost of repairs

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is beyond the limit of powers vested in the Technical Officer concerned, he will forward the estimate to the officer concerned through his next superior officer who will decide whether the repairs proposed are really necessary and whether the estimate is reasonable and repairs could be got done in the workshop of the Motor Vehicles Maintenance Organisation or in the private recognised workshop.

(c) In case, the repairs have to be done in a private recognised workshop, estimates should be called for from any of the approved workshops in the district and the estimates received sent to the Technical Officer concerned for scrutiny, viz., in case of estimates exceeding Rs.100 but not exceeding Rs.250 to the Automobile Engineers and all cases above Rs.250 to the State Road Transport Officer in the Motor Vehicles Maintenance Organisation.

Life (mileages to be served) has been fixed for each of the spare parts and components for various makes of motor vehicles and shown in Schedule III. The Officer-in-charge of the vehicle should ensure that the repairs and replacements of various parts are carried over only after the component or the part had done the minimum period prescribed and after obtaining the concurrence of the Technical Officer as mentioned above. If any part requires replacement earlier than the mileage prescribed, or premature replacement, the Officer-in-charge of the vehicles should apply, to the superior Technical Officer of the Motor Vehicles Maintenance Organisation (namely State Road Transport Officer) explaining the reasons for such premature replacements and the officer of the Motor Vehicles Maintenance Organisation should carefully examine the need for replacements and accord sanction only in exceptional cases after thorough investigation.

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(d)(1) To facilitate the Technical Officer, to have a close scrutiny of the proposals for repairs, the information on the following points should be given:--

(i) Registration number of the vehicle.

(ii) Make, type and year of manufacture.

(iii) Total miles/kilometres covered up-to-date.

(iv) Total miles/kilometres covered after the last repairs up-to-date.

(v) Date of last major overhauling of engine together with its cost of quoting the reference numbers and dates of the authority which authorised carrying out of repairs.

(vi) Number of miles/kilometres run after the last major overhauling of engine.

(vii) Total expenditure on repairs from the beginning to date.

(viii) Nature of repairs to be carried out at present.

(ix) Whether the spare parts now proposed for replacement have served the minimum period prescribed and in case of any premature replacement, exact reasons for such replacements should be furnished fully.

(x) A copy of the inspection report of the Technical Officer, if any, suggesting the repairs should be enclosed.

(2) Procedure for sanction of expenditure-(a) For the first four years after a new vehicle is put on the road, lumpsum of Rs.8,000 in respect of vehicles like Jeep, Land Rovers and other similar vehicles and Rs.12,000 in respect of

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heavy vehicles are admitted on repairs and replacement exclusive of the expenditure on running cost, such as petrol, oil, pay and allowances of the driver, tax on vehicles, etc. As the amount required for repairs will not be uniform from year to year, the apportionment of the amount is as follows:-

Year of purchase	Miles or K.M. performed	Ceiling fixed on	
		Light Vehicles.	Heavy Vehicles.
(1)	(2)	(3) Rs.	(4) Rs.
First Year	800	1,500
Second Year	5,000 to 20,000 miles (8,000 to 32,000 kms.)	1,600	2,500
Third Year	20,000 to 40,000 miles (32,000 to 64,000 kms.)	2,600	3,500
Fourth Year	40,000 to 60,000 miles (64,000 to 96,000 kms.)	3,000	4,500

In regard to repairs and maintenance during the subsequent years, a total expenditure upto Rs.8,000 in respect of light vehicles and Rs.12,000, in respect of heavy vehicles could be incurred for a period of four years per vehicle subject to a ceiling of Rs.3,000 and Rs.4,500 respectively per year. In the case of motor cycles, a provision of Rs.200 for each year from the second year onwards is considered to be sufficient. A sum of Rs.1,500 in all in a year in respect of both light vehicles and any other vehicles may be incurred towards expenditure on repairs and replacement by the officer concerned on a vehicle after eight years from the date of the first purchase subject to prior technical sanction and scrutiny. The Heads of Departments will prepare a statement showing the amount to be provided in

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the budget under repair by each officer in charge of the vehicle. Budget provision to be made for repairs, etc. shall be within the ceiling prescribed above. The Officer-in-charge of the vehicle may incur expenditure upto the ceiling referred to above subject to the budget provision without obtaining the administrative sanction for the expenditure in this regard from any superior officer. They could however incur the expenditure only after obtaining the technical approval of the concerned Technical Officers of the Motor Vehicles Maintenance Organisation with regard to the reasonableness of the rates of labour charges and value of spare parts etc., claimed in the bill and on each item of repairs that are essentially to be carried out on the vehicle.

Explanation.--(i) The provision of Rs.8,000 and Rs.12,000 fixed for the first and second period of four years and Rs.1,500 after eight years on repairs and renewals to department vehicles is inclusive of the cost of tyres, tubes, and retreading charges. Bills in respect of repairs and replacement at a time, the cost of which is less than Rs.100 in respect of light vehicles and Rs.200 in respect of heavy vehicles need not be got certified by the Technical Officer of the Motor Vehicles Maintenance Organisation and they may be paid by the concerned officer and the bills be produced before the Technical Officers of the Motor Vehicles Maintenance Organisation during their inspection of vehicles in the normal course.

(ii) Bills for repairs and replacement at a time, the cost of which is above Rs.100 and below Rs.250 can be certified by the Automobile Engineer of the Motor Vehicles Maintenance Organisation in whose jurisdiction the vehicle is stationed; and

(iii) All Bills for the repairs and replacements at a time, the cost of which is above Rs.250 should be sent to the State Road Transport Officer, Motor Vehicles Maintenance Organisation.

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(e) Any case in which the expenditure on repairs is expected to exceed the ceiling prescribed above for any year should be referred to the Government for sanction furnishing self contained proposals through the Motor Vehicles Maintenance Organisation, enclosing the report of the Technical Officer. The Motor Vehicles Maintenance Organisation should send a detailed report to the Government furnishing all the data including particulars mentioned in sub-rule 15 (1) (d) above.

(f) in respect of repairs undertaken to departmental vehicles by private companies, 90 per cent of the bills be paid by the officers immediately after completion of repairs provided the companies give an undertaking to the effect that they would make good or reimburse the excess if any paid or undertake repairs free of charge in case any such repairs were previously done in a defective manner and obtain payment for the remaining 10 per cent in due course after scrutiny and certification by technical officers. In case the rates charged are found to be in order, the balance of 10 percent shall be subsequently paid or otherwise the excess claim shall be adjusted in the balance of 10 per cent to be paid and the further excess of 10 per cent, if any, shall be made good by the Company.

16. *Purchase of spare parts* :--Spare parts required for the vehicles shall ordinarily be obtained from such Government stores or such dealers as may be approved by the Government. Generally the need for replacement of parts can be anticipated. The Technical Officers inspecting the vehicles periodically shall indicate in their reports the parts which need replacement. But in special cases, when such replacement is necessary to keep the vehicle in running condition, the officer-in-charge or the District Officer, as the case may be, may authorise local purchase of spare parts costing not more than Rs.25 at a time.

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17. *Procedure to be followed for sending vehicles to workshop for repairs.*-- The repairing and servicing of motor vehicle shall be carried out at the departmental automobile workshops or at the workshop of the Motor Vehicles Maintenance Organisation at the place or in the district. If such workshop does not exist, the repairing and servicing may be carried out at a recognised workshop, included in the list of approved workshops maintained by the Motor Vehicles Maintenance Organisation. If the repairs involved are of a minor nature and the departmental or approved workshops referred to are far away, the repairs may be carried out in any reliable work-shop nearby at the discretion of the officer-in-charge of the vehicle.

18. *Procedure to be followed in dealing with the drivers/cleaners of vehicles sent for repairs.*--(i) As far as possible, one driver/cleaner alone should always be kept in-charge of a vehicle so that he can be held responsible for the proper maintenance.

(ii) Whenever any vehicle is sent for repairs in a Government or a private workshop, the driver/cleaner (Permanent or temporary), may be sent along with the vehicle.

(iii) (a) If, however, the repairs are to be attended to by a private workshop and if it appears that it will take more than 60 days to complete the repairs, the driver/cleaner should be sent to the nearest Government workshop.

(b) If, however, the period of repairs to the vehicle in a private workshop is expected to exceed 60 days and if the driver/cleaner is temporary and is the junior most in the department, he should be ousted from service.

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(iv) When the driver/cleaner is deputed to the Government workshop or private workshop along with the vehicle he should explain the defects to the mechanics of the workshop, witness the repairs and assist the mechanic to have the work expedited. If he is deputed to the Government workshop with reference to clause (iii) (a) above when the vehicle to which he is attached is sent for repairs in a private workshop, he besides learning the trade should assist the mechanics of the Government in attending to the repairs of other vehicles:

Provided that it shall not be necessary to depute the driver/cleaner to the workshop or out from service, if he is otherwise required to fill up any leave or other vacancy in the department to which he is attached.

(v) In exceptional cases involving retention of a driver or cleaner in a workshop for more than 60 days owing to unforeseen circumstances, the Heads of Departments are authorised to pass orders on merits and ratify such retention.

(vi) Notwithstanding the provisions of sub-rules (ii) to (v), the officer-in-charge of the vehicles of the department as the case may be, shall recall the "drivers/cleaners" as soon as they hand over the vehicles to the workshops and make use of the drivers/cleaners to fill up any leave or other vacancy or for any suitable purpose in the department itself instead of allowing them to be with the vehicle in the workshop when they are under repair unless the drivers/cleaners are specifically asked to wait and take delivery of the vehicle.

19. *Tyres and tubes.*--The tyres and tubes required for motor vehicles belonging to all departments should be purchased through the State Road Transport Officer, Madras:

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Provided that this rule shall not apply to the vehicles of the Public Health Department.

20. *Batteries.*- Normally a battery should last for about 15,000 miles or 24,000 Kms. or for a period of 1 1/2 years whichever is later. The requirements and replacements of batteries shall be anticipated well in advance and indents for replacing them shall be made to the State Road Transport Officer through the Technical Officer, indicating clearly the period served by it and the mileage covered. But, in cases of sudden failure necessitating the immediate replacement of the battery, the District Officer shall have the battery tested in an approved workshop and after obtaining a certificate from the workshop on the need for the replacement, purchase of battery locally also get the ratification of the Automobile Engineer. In exceptional circumstances in which a local purchase is made, the matter shall be reported with sufficient details to the Head of the Department for ratification.

21. *Exemption from insurance.*--"C" Form.--As soon as a vehicle is received by the Head of the Department he shall prepare in duplicate a certificate in "C" Form as given in Schedule II and submit it to Government for authentication. One copy shall be returned to the Head of Department for record in his office:

Provided that the certificate in Form 'C' herein referred to can also be authenticated for the purpose of this rule by Heads of Departments or by immediate lower officers duly authorised by them for this purpose or Collectors of the Districts and the certificate shall be valid for three years.

Explanation.--Under this proviso, the Joint Commissioner (Administration) in the office of the Commissioner of Commercial Taxes may also authenticate the certificate in Form 'C' in respect of the vehicles in the Commercial Taxes Department.

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22. *Accidents.*--All accidents shall be promptly reported to the District Office and the Head of the Department furnishing sufficient details of the accident and injuries to persons and damage to properties involved.

The progress of police investigation of the case, if any, filed before a court of law shall be watched and detailed reports shall be sent to the Head of the Department from time to time.

All Government owned vehicles used for Government purpose unconnected with commercial enterprise are exempted from insurance against third party risks and the Government have to settle the claims, if any, arising out of the accidents in which departmental vehicles are involved, in the same way as the private insurance companies with which private motor vehicles are generally insured. The District Officer, shall initiate action in respect of payment of compensation on receipt of reports.

23. (a) *Taxation.*--All vehicles belonging to Non-Commercial Departments other than the local bodies and the autonomous bodies of the Government of Tamil Nadu are exempted from payment of tax leviable under Tamil Nadu Motor Vehicles Act, 1974 (Tamil Nadu Act 13 of 1974): provided that the Department concerned produces a certificate from the Government in the administrative Department that the Department concerned is a non-commercial one.

(b) Unless specifically exempted, quarterly taxes shall be paid for all the vehicles of the Department within the due date prescribed in the Tamil Nadu Motor Vehicles Taxation Rules, 1974. Where a motor vehicle is not put to use on any public road for a whole of any month thereof, action shall be taken for obtaining the proportionate refund of taxes by addressing the transport authority concerned in accordance with the Tamil Nadu Motor Vehicles Taxation Rules, 1974.

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24. *Annual Statement to be sent to the Accountant General, Tamil Nadu.*--The Heads of Department should send every year to the Accountant General, Tamil Nadu, a statement showing the number and type of the motor vehicles in the use of the department in the form given in schedule IV of the rules.

The statement should be prepared as on the 1st April of each year and it should reach the Accountant General, Tamil Nadu not later than the 31st of the succeeding month. A copy of the statement should also be sent to Government for their review.

SCHEDULE I.FORM I.

[See Rule 12(a) of Appendix 26.]

FORM OF LOG BOOK.

Type of Vehicle	Name of the Driver
Number of Engine	Division
Registration Number	Name of the Office.

Name of the Scheme, if any, to which the vehicle belongs.

Starting		Arrival			Petrol Account
Date	Timing	Mileage	Mileage	Mileage	
(1)	(2)	(3)	(4)	(5)	
Number of miles run.	Details of places travelled.	Purpose of the journeys and persons who travelled in the vehicle.	Date of purchase		
(6)	(7)	(8)	(9)		