प्रावक्षण

पुस्तक में प्रकाशित सम्प्रदाय वित्तीय संहिता भाग दो : 31 मार्च 1963 तक संशोधित कर वर्ष 1964 में प्रकाशित की गई थी।

2. गत 22 वर्षों में राज्य वासन द्वारा समय-समय पर बनाए रखे इतिहास प्रश्नों पर संबंधित विचार जारी किए गये हैं। प्रति-यह ग्रावक्षण हो गया है कि इस पुस्तक का संस्करण पुस्तक मुद्रित किया जाए। तदनुसार मध्यप्रदेश वित्तीय संहिता भाग दो को दिनांकः 31 मार्च 1985 तक संशोधित करके प्रकाशित किया जा रहा है।

3. आशा है कि इस संस्करण के छप जाने से संबंधित सभी सास्त्रीय कार्य सम्पन्न में व्यापक सुविधा होगी।

दिनांक 27 मार्च, 1985।

एम. प्रार. वित्तारम्
वित्त शिक्ष।
The M. P. Financial Code Vol. II was last published in 1964 incorporating the amendments up to 31st March, 1963. State Government have issued several amendments in these rules from time to time during the past 22 years. It has, therefore, been considered expedient to reprint the corrected edition. Accordingly the M. P. Financial Code, Vol. II as amended up to 31st March, 1985, is being published.

It is hoped that with the printing of this edition a long felt need of the various offices for having an up to date amended version of the M. P. Financial Code Vol. II would be fulfilled.


M. R. SIVARAMAN

Secretary to Government of Madhya Pradesh,
Finance Department.
CONTENTS

APPENDICES

No.                      Pages

1 Instructions for maintenance of Register of losses, defalcation, etc.  1

1-A Instructions for regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.  3

2 Recovery from pension of losses caused to Government by a Government servant while in service.  8

3 Regulations for the conduct of the audit of receipts ... ...  12

4 Deleted ... ... ... ... ... ... ... ... ... ...  14

5 Rules for the supply of articles for the Public Service (Store Rules) and instructions for the guidance of officers who are required to make purchases of stores under the provisions thereof.  15

6 Miscellaneous rules relating to contingent charges ... ... ... ... ... ...  43

7 Statement showing classification of contingent charges ... ...  81

8 Regulations for the conduct of the audit of Stores and Stock Accounts.  93

9 Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of Houses.  95

10 Transfer of lands and buildings between the Central and State Governments.  98

11 Charitable Endowments and other Trusts ... ... ... ... ... ...  100

12 Destruction of Office Records connected with Accounts ... ...  124

13 Classification of transactions in Accounts ... ... ... ... ... ...  127

14 Directions for regulating adjustments between different Governments and Departments.  162
<table>
<thead>
<tr>
<th>Serial No. of forms</th>
<th>Description</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>M. P. F. C. 1</td>
<td>Statement showing discrepancies between Departmental and Treasury figures.</td>
<td>173</td>
</tr>
<tr>
<td>M. P. F. C. 2</td>
<td>Statement of proposition for Revision of Establishment.</td>
<td>174</td>
</tr>
<tr>
<td>M. P. F. C. 3</td>
<td>Report of making and taking over charge</td>
<td>175</td>
</tr>
<tr>
<td>M. P. F. C. 4</td>
<td>Joining Report</td>
<td>176</td>
</tr>
<tr>
<td>M. P. F. C. 5</td>
<td>Deleted</td>
<td>176</td>
</tr>
<tr>
<td>M. P. F. C. 6</td>
<td>Deleted</td>
<td>177</td>
</tr>
<tr>
<td>M. P. F. C. 7</td>
<td>Deleted</td>
<td>178</td>
</tr>
<tr>
<td>M. P. F. C. 8</td>
<td>Acknowledgment of Permanent Advance</td>
<td>179</td>
</tr>
<tr>
<td>M. P. F. C. 9</td>
<td>Stock Account of furniture and other office stores</td>
<td>179</td>
</tr>
<tr>
<td>M. P. F. C. 10</td>
<td>Statement of Loans and Advances to Municipalities, etc.</td>
<td>180</td>
</tr>
<tr>
<td>M. P. F. C. 10-A</td>
<td>Statement</td>
<td>181</td>
</tr>
<tr>
<td>M. P. F. C. 11</td>
<td>Form of agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house readymade.</td>
<td>182</td>
</tr>
<tr>
<td>M. P. F. C. 12</td>
<td>Form of Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house.</td>
<td>184</td>
</tr>
<tr>
<td>M. P. F. C. 13</td>
<td>Form of Mortgage Bond for House-building Advances</td>
<td>187</td>
</tr>
<tr>
<td>M. P. F. C. 14</td>
<td>Form of Reconveyance for House-building advances</td>
<td>190</td>
</tr>
<tr>
<td>M. P. F. C. 15</td>
<td>Form of Mortgage for House-building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.</td>
<td>192</td>
</tr>
<tr>
<td>M. P. F. C. 15-1</td>
<td>Form of Mortgage for Purchase of house built on lease hold land.</td>
<td>195</td>
</tr>
<tr>
<td>M. P. F. C. 16</td>
<td>Form of Agreement for Motor car/Cycle Advance</td>
<td>199</td>
</tr>
<tr>
<td>M. P. F. C. 16-A</td>
<td>Form of Agreement to be executed at the time of drawing an advance for the purchase of a Motor Vehicle.</td>
<td>201</td>
</tr>
<tr>
<td>Serial No. of forms</td>
<td>Description</td>
<td>Pages</td>
</tr>
<tr>
<td>-------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>M. P. F. C. 17</td>
<td>Form of Mortgage Bond for Motor car/Cycle Advance</td>
<td>203</td>
</tr>
<tr>
<td>M. P. F. C. 18</td>
<td>Letter intimating to the Insurance Company, Government's interest in insurance policies of motor cars, etc.</td>
<td>206</td>
</tr>
<tr>
<td>M. P. F. C. 19</td>
<td>Form showing the particulars required to enable the Finance Department to earmark the requisite funds for the grant of an advance.</td>
<td>207</td>
</tr>
<tr>
<td>M. P. F. C. 20</td>
<td>Surety Bond</td>
<td>208</td>
</tr>
<tr>
<td>M. P. F. C. 21</td>
<td>Form of Cash Security Bond</td>
<td>210</td>
</tr>
<tr>
<td>M. P. F. C. 22</td>
<td>Form of Temporary Security Bond with one Surety when the security money is to be recovered in monthly instalments from pay.</td>
<td>213</td>
</tr>
<tr>
<td>M. P. F. C. 23</td>
<td>Personal Security Bond</td>
<td>216</td>
</tr>
<tr>
<td>M. P. F. C. 24</td>
<td>Cash Book</td>
<td>218</td>
</tr>
<tr>
<td>M. P. F. C. 25</td>
<td>Cash Book</td>
<td>219</td>
</tr>
<tr>
<td>M. P. F. C. 26</td>
<td>Abstract of Accounts</td>
<td>220</td>
</tr>
<tr>
<td>M. P. F. C. 27</td>
<td>Application form for advance for the purchase of Motor car/Motor cycle.</td>
<td>221</td>
</tr>
<tr>
<td>M. P. F. C. 28</td>
<td>Register of losses, Defalcations, etc.</td>
<td>223</td>
</tr>
<tr>
<td>M. P. F. C. 29</td>
<td>do.</td>
<td>224</td>
</tr>
<tr>
<td>M. P. F. C. 30</td>
<td>Register of Advances and Recoveries made therefor for the year 19</td>
<td>225</td>
</tr>
<tr>
<td>म. प. फा. को. 31</td>
<td>अनाज भ्रमित का रजिस्टर</td>
<td>226</td>
</tr>
<tr>
<td>म. प. फा. को. 32</td>
<td>अनाज भ्रमित प्रार्थनापत्र</td>
<td>227</td>
</tr>
</tbody>
</table>
APPENDIX 1

Instructions: —for maintenance of register of losses, defalcations etc.

Although the rules lay down the procedure for processing the cases, there is at present no uniformity in regard to the manner in which the reports in such case are registered, pursued and dealt with either in the Secretariat Departments or in the offices of the Heads of Department/Controlling Officers. It is necessary that the Administrative Department should know at a given moment the cases of defalcation, loss, etc. pertaining not only to the Secretariat Department but also to the offices of Heads of Departments controlled by it and the stage of disposal which they have reached. It is further necessary that the department should pay continuing attention to the cases to secure their early final disposal. A similar record should be kept in the offices of Heads of Department/Controlling Officers. The State Government are accordingly pleased to issue the following further instructions in this regard:

(i) A register of losses and defalcations, etc., in the forms M. P. F. C. 28 or 29 should be maintained by the Heads of Departments/Controlling Officers and also by the Administrative Departments and the Finance Department and particulars concerning each case reported should be entered in the register immediately on receipt of the report, a page being set apart for each case.

(ii) On each report a separate case file should be started, each case being identifiable by a separate number (which may be the same as the serial number given to it in the register). The number will be indicated in red pencil on the top of each page of the note-sheets of the file. Further progress of the case should be pursued on the case file periodical entries being made in the register also.

(iii) Heads of Departments/Controlling Officers should send a report to Government every month in respect of each case indicating its progress and cause of delay, if any, in disposal till the final report is sent. Reminders should be issued by the Department of Government if monthly reports are not received regularly.
Persistent failure on the part of any Head of Department/Controlling Officer to send the monthly reports should be brought to the notice of the Secretary of the Department for his orders.

(iv) The register should be scrutinised once a month by a Gazetted Officer nominated for the purpose in the offices of the Heads of Departments/Controlling Officers for watching the progress of the cases and seeing that prompt action is taken for their expeditious disposal. He should complete the appropriate entries in the register under his signature on the date of scrutiny. Delay, if any, in the receipt of reports from subordinate officers should be brought to the notice of the Head of Department/Controlling Officer.

Similar action should be taken in the departments of Government. An Under Secretary should be nominated in each department for this purpose.

(v) Normally efforts should be made to ensure that cases are finally disposed of within six months from the date the loss, etc., came to notice, unless the matter is sub-judice and cannot be proceeded with.

Cases not disposed of within six months should be brought to the notice of the Minister for orders.

(vi) All pending cases should also be entered in the register chronologically and the procedure indicated above followed in respect of them. Efforts should be made to complete them without any further avoidable delay.

(vii) During inspections, the register should be carefully scrutinised by the Inspecting Officer to see that the Register is properly maintained and the cases are not unnecessarily delayed.
APPENDIX I—A

(See Note 1 below Rule 25)

Instructions for regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals

1. The cardinal principle governing the assessment of responsibility is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgement involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to strictly enforce personal liability against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and it is one which should be reported to the audit officer in terms of rule 22, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.
3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses (including temporary misappropriations) involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tents, a factory motor lorry, an engineer's instruments) should not be recovered in full but up to the limit of the officer's capacity to pay.

6. One reason why it is important to avoid delay [vide paragraph (2) preceding] is that in the course of a prolonged investigation, Government servants who are concerned may qualify for pension.

As a primary precaution, steps should, therefore, be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and, accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-General responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.
7. The fact that Government servants who were guilty of frauds or irregularities have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

Similarly, the fact that it is not possible to fix responsibility on the officials who initiated or acquiesced in the initiation of any irregularity resulting in loss to Government will not exonerate those who subsequently acquiesced in the continuation of the irregularity. It is the duty of all Government officials to look after the financial interests of Government and Government will hold their officers responsible for such irregularities not only those who originated them but also those who subsequently permitted their continuance.

8. The following supplementary instructions should be followed by departmental officers wherever prosecutions in the criminal courts are likely to be necessary:

(i) As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(ii) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will (1) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day; (2) see that all witnesses and documents are made available to the investigating officer; and (3) associate with the investigating officer, an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
(iv) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(v) When the case is put into court by the prosecuting officer, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence including papers of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(vi) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals may be made only under the orders of Government.

(vii) The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above, prompt reports are submitted to Government through the usual channel regarding—

1. the commencement of a police investigation;
2. the decision to prosecute in any particular case;
3. the result of any prosecution;
4. the decision to proceed further in revision or appeal in any case; and
5. the result of any proceedings in revision or appeal.

(viii) Notwithstanding anything contained in the above instructions, the senior officer of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.
9. In all cases of fraud, embezzlement or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.
APPENDIX 2

(See Note 2 below Rule 25)

Recovery from pension of losses caused to Government by a Government servant while in service

The following instructions and those contained in the Annexure to this Appendix should be observed in dealing with pension cases:

(1) No pension case should be forwarded unaccompanied by a certificate to the effect that no enquiries are pending against the officer concerned which may result in orders to recover amounts or value of property lost from him.

(2) When an officer is retiring, care should be taken to see that all recoveries due from him are made before the pension is sanctioned, and particular care should be exercised in checking stock, articles and moneys for which he is responsible. All shortages and suspected defalcations must also be reported at once.

(3) An indemnity bond in the subjoined form should be taken from an officer where checking of stock, etc., cannot be completed for some time and retirement cannot be delayed and it should be made clear to the officer that if he does not make good the loss, a civil suit would be filed against him to enforce the bond. Where pension has already been sanctioned, civil suits should, if necessary, be filed in cases where the sums involved are large and negligence or fraud can be established.

INDEMNITY BOND

Whereas I (name) ................. am holding the office of ................ under the Government of Madhya Pradesh;

And Whereas in pursuance of the orders of Government contained in ................ I am retiring/proceeding on leave preparatory to retirement from Government service, and accordingly handing over charge of my said office to ......................;

And whereas it is not possible for Government or my successor fully and adequately to examine the accounts of all moneys belonging or due to Government for the custody or recovery of which I am responsible or to check the stock of Government property in my charge within the time available before the date on which I am to be relieved of my said office.

And whereas it is incumbent upon me truly and faithfully to account for all the moneys and property aforesaid and to indemnify Government for any loss or damage which may have happened or been sustained during my tenure of the said office and which shall be discovered after my relief therefrom.
NOW IT IS HEREBY AGREED AND DECLARED by me that in case any such loss or damage is discovered, and the State Government is satisfied, after giving me an opportunity to explain the same and after taking into consideration my explanation in respect thereof provided it is submitted within a reasonable time, that the loss or damage was due to neglect, failure, misconduct or disobedience on my part, and requires me, by notice in writing, to make good that loss or damage, I undertake forthwith to do so or to pay such amount by way of compensation for the loss or damage as may be specified in that notice.

I FURTHER AGREE AND DECLARE that if I fail to pay any amount demanded from me within a reasonable time, the same may be recovered from me by a civil suit or as an arrear of land revenue.

Government has agreed to bear any stamp duty with which this bond may be chargeable.

Signed by me this ................. day of ................. 19

(Signature)..........................

(Office)............................

ANNEXURE

Instructions in regard to recoveries from pensions issued by the Comptroller and Auditor General in consultation with the Government of India and adopted by the State Government

1. (a) The term 'pensions' referred to in these instructions includes also a compassionate allowance which, although it is of the nature of an ex-gratia payment, is really a form of pension. Recoveries from it, once it is sanctioned, should accordingly be governed by the same orders as are applicable to ordinary pensions.

(b) These instructions do not apply to recoveries on account of income-tax made from pensioners to whom the Indian Income-tax Act, 1922, applies, i.e., if they are resident in India as it is obligatory on officers disbursing 'salaries' which include pensions [section 7 (1), Income-tax Act] to make such recoveries on receipt of notices under section 46(5) of the Income-tax Act.

2. A claim may become known and the question of making recovery may arise—

(A) when the calculation of pension is being made and before the pension is actually sanctioned; or

(B) after the pension has been sanctioned.
The claim and the recovery may be one or other of the following:

1. Recovery as a punitive measure in order to make good loss caused to Government as a result of negligence or fraud on the part of the person concerned while he was in service.

2. Recovery of other Government dues such as over-issue of pay, allowances or leave salary, or admitted and obvious dues such as house rent, Postal Life Insurance premia, outstanding motor car, house-building, travelling allowance or other advances.


3. (1) In cases falling under (A) above, none of the recoveries mentioned in (1) to (3) above may be effected by a reduction of the pension about to be sanctioned, except in the following circumstances:

(a) When an officer's service can be held to have been not thoroughly satisfactory, a reduction in the amount of pension may be made under Article 470 (b), Civil Service Regulations, by a competent authority, although no direct penal recovery from pension is permissible.

(b) When the pensioner by request made or consent given has agreed that the recovery may be made. If such request is not made or consent is not given by the pensioner, even sums admitted due to Government such as house rent, outstanding advances, etc., may not be recovered from pension. In such cases, however, the executive authorities concerned would have to consider whether they should not try to effect the recovery otherwise than from pension, for example, by going to a court of law, if necessary.

(2) In cases falling under (B) above, none of the recoveries described in clauses (1) to (3) may be effected by deduction from a pension already sanctioned except at the request or with the express consent of the pensioner. Under Article 351 of the Civil Service Regulations, future good conduct is an implied condition of every grant of a pension and a pension can be withheld or withdrawn in whole or in part if the pensioner is convicted of serious crime or is guilty of grave misconduct. This, however, refers only to crime or misconduct occurring after the pensioner has retired from service, and the rule would not, therefore, cover a reduction of pension made for the purpose of retrieving loss caused to Government as a result of negligence or fraud on the part of the pensioner occurring before he had retired from service.

In cases where the pensioner does not agree to recovery being made even of sums admittedly due to Government, the concluding remarks made under (1) (b) above will also be applicable.
Note.—The instructions contained in this paragraph apply also to recoveries of over-issues of pension.

4. The above decisions make it specially important to enforce very strictly the rule that until it has been established that an officer has no outstandings due to Government his last pay or leave salary prior to retirement should not be paid. The enhanced importance of this should be impressed upon all audit, or treasury, or other disbursing officers, although it must be recognised that sometimes it may not be practicable to ascertain in time all the outstanding dues while sometimes the dues may exceed the amount of last pay or leave salary. Cases of loss to Government such as are here indicated which cannot be made good by recovery from pension may be noted in the Appropriation Report, if when they occur they seem to be significant.
Regulations for the conduct of the audit of receipts

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

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

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors the results of such an inspection being made available to auditt.

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

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

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

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised Centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realised at all or on due date.

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

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

RULES FOR THE SUPPLY OF ARTICLES FOR THE PUBLIC SERVICE (STORE RULES) AND INSTRUCTIONS FOR THE GUIDANCE OF OFFICERS WHO ARE REQUIRED TO MAKE PURCHASES OF STORES UNDER THE PROVISIONS THEREOF

PREAMBLE TO THE RULES

The policy of State Government is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of this State in particular and the country in general to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than Printing and Stationery Stores) are prescribed for Madhya Pradesh by the State Government in accordance with this policy. These Rules supersede all previous orders on the subject.

In order to give effect to the above policy, preference in making purchases will be given in the following order:

Firstly.—to articles which are produced by Small Scale Industries of Madhya Pradesh and registered as such with the Director of Industries provided the quality is sufficiently good;

Secondly.—to articles which are produced by Medium and Large Industries of Madhya Pradesh provided the price and quality is comparable with the article produced outside the State;

Thirdly.—to articles which are produced in India in the form of raw materials or are manufactured in India, from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Fourthly.—to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose;

Fifthly.—to articles of foreign manufacture held in stock in India provided that they are of suitable type and requisite quality; and

Sixthly.—to articles manufactured abroad which need to be specially imported.

"Competent authority shall give preference to articles manufactured by the Small Scale Industries of Madhya Pradesh registered as such for the concerned articles with the Director of Industries."
1. The rules express a definite preference for articles which are produced by small scale Industries of Madhya Pradesh.

2. The difference in the character of the preferences which may be given should be carefully noted. In the case of first four categories mentioned in the preamble the condition is that the quality is sufficiently good for the purpose, and for the fifth category that the articles are of suitable type and requisite quality. This means that the articles coming under first four categories should be accepted in that order unless it is considered that the quality is definitely not up to the standard required even though articles manufactured elsewhere and imported articles may be considered to be of better quality.

3. The other kind of preference referred to in the rules is the reservation or certain articles produced or manufactured by the small Scale Industries, to be purchased only through the M. P. Laghu Udyog Nigam Limited.

4. A strict comparision with prices prevailing abroad is not required, but the underlying principle is that the preference to be accorded to Indian products or to imported stocks is to be tempered by the consideration of economy.

5. Every proposal for the grant of price preference, (otherwise than in accordance with these rules), should be referred by purchase officers concerned through proper channel to State Government in Commerce and Industry Department.

Rule 1—Save as provided in rules 9 and 10 all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

6. It should be carefully noted by all purchasing officers that under revised rules the purchase in India of all articles (with the exception of the classes of stores specified in rule 9) required for the Public Service is obligatory.

7. Indents for stores, other than the classes or stores specified in rule 9, should not be sent to the Director General of stores, London, but the stores should be obtained by calling for tenders in India in accordance with the provisions of the revised rules.

8. It should be clearly stated in all invitations to tender, issued by purchasing officers in India, that tenderers must provide in their tenders for delivery in India and that payment for the articles will be made in rupees in India.

9. With reference to the principles of preference and reservation mentioned in the preamble, tenderers should be requested to furnish information in regard to the country of manufacture and/or origin of the material used in the manufacture of the articles.
For should be placed on record.

In cases where the lowest tender is not accepted, reasons therefor should be recorded in addition to all other.

In selection the tender to be accepted the formal record of the intent.

NOTE—For the purchase of articles or group of articles consisting up to

co-operative authority

W. R. 250 (Rs. two hundred and fifty) on each co-operative member.

Where purchase of items reserved in annexe are for the

Provided that subject to Rule 14

Rule 2—Tenders shall be invited in India and abroad also when consi.

Rule 12—Except in special cases full payment for the stores should not be made.

If satisfactory in other respects should be considered as meeting with the meaning of Rule 1 and should be accepted.

As to tender or in the general specifications, the same should be included in the invitation and should be included in the invitation.

Appendix V
19. It should be made clear on every tender form that the stores must be delivered in India, that payment will be made in India in rupees, and that any tender which does not comply with these conditions will not be considered. Tenders abroad should also be required to specify their agents in India through whom delivery will be arranged and payment received, and who, when so required, will arrange for erection at site and for the carrying out of such tests on completion as may be specified in the contract.

20. No account adjustments will be made between the high Commissioner's Office and the purchasing department in India for the value of tender forms sent to London and issued on behalf of the purchasing authorities in India and the expenditure on advertisements, postage charges etc. in the High Commissioner's Office.

21. When considering the desirability of calling for tenders abroad it is important that purchasing officers in India should bear in mind the necessity of allowing sufficient time for the receipt and publication invitations to tender, the receipt of the tender forms by tenderers, and the preparation and despatch of the tenders to India.

22. The following is an approximate estimate of the time required:

Time required for sending the forms from India to London:

<table>
<thead>
<tr>
<th>Method</th>
<th>Time Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>By Ordinary Mail</td>
<td>About 18 days</td>
</tr>
<tr>
<td>By Parcel Mail</td>
<td>About 27 days</td>
</tr>
<tr>
<td>By Air Mail</td>
<td>About 8 days</td>
</tr>
</tbody>
</table>

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

Time required by tenderers to prepare and despatch tenders, average, say 14 days.

Time required for forwarding the tenders to India:

<table>
<thead>
<tr>
<th>Method</th>
<th>Time Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>By Ordinary Mail</td>
<td>About 18 days</td>
</tr>
<tr>
<td>By Parcel Mail</td>
<td>About 27 days</td>
</tr>
<tr>
<td>By Air Mail</td>
<td>About 8 days</td>
</tr>
</tbody>
</table>
If American tenders have to be awaited about three weeks will require to be added to the above figures and in cases of complicated engineering schemes it will be necessary to allow a longer time to tenderers for the preparation of their tenders.

23. Rule 2 does not preclude the use of limited or single tenders, nor does it require that tenders should be called for where it is clearly not in the public interest to do so.

The following procedure for obtaining tenders should be followed as far as practicable:

Tenders should be obtained:

By advertisement (open tender):

(2) By Direct invitation to a limited number of firms (Limited tender).

(3) By invitation to one firm only (Single tender or 'private purchase')

24. The 'open tender' system i.e. invitation to tender by public advertisement should be used as a general rule and must be adopted subject to the exception noted below in all cases in which the estimated value of the tenders to be received is Rs. 15,000/- or over.

25. The Indian Trade Journal published by the Director General of Commercial Intelligence and Statistics, Calcutta, which is a Government publication should be regarded as the standard medium for public advertisement in India. Advertisements may, however, at the discretion of the purchasing officer be inserted in one or more of the principal newspapers in India.

26. When in the circumstances stated in paragraph 15 it is decided to invite tenders from abroad the procedure described in paragraphs 17 and 18 should be followed.

27. The "Limited tender" system should ordinarily be adopted in the case of all orders the estimated value of which is less than Rs. 15,000/-.

28. For the purposes of the limited tender and single tender procedure the purchasing officers will maintain a list of firms, both Indian and foreign, of known reliability who have been able to satisfy them that they possess the necessary equipment and facilities for the supply of stores which they offer. The list should be subjected periodically to examination and revision, and any application from firm
for inclusion in the list should be considered on its receipt. Before the name of a firm is added to the list such enquiries as may be considered necessary should be made by the purchasing officer to ascertain the ability of the firm to execute contracts satisfactorily. From this list the names of firms to be invited to tender should be selected.

29. Such a list is already maintained by the India Store Department and the Director General of Supplies and disposals will, on receipt of a request, furnish purchasing officers with such information as he may possess regarding the capability and standing of any firm approved by him.

30. The 'Single tender' system may be adopted in the case of small orders, or when the articles required are of a proprietary character and competition is not considered necessary. A 'Small order' shall be interpreted to mean for this purpose an order the total value of which does not exceed Rs. 500. In all such cases, however, the purchasing officer should consider whether it is not feasible to enter into a rate or running contract for the articles in question or to utilize the rate or running contracts entered into by the Director-General of Supplies and Disposals.

31. The 'Limited tender' system may, however, be adopted instead of the Open tender system even when the estimated value of the tenders to be received is not less than Rs. 15,000 in the following cases:

(a) When sufficient reasons exist which indicate that it is not in the public interest to call for tenders by advertisement. In every case the reason must be recorded by the purchasing officer and communicated to the Accountant General confidentially, if necessary.

(b) when the indenting officer certifies that the demand is urgent and any additional expenditure involved by the elimination of open competition must be incurred. In all such cases the indenting officer must place on record the nature of the urgency and why the demand could not be anticipated.

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

33. Madhya Pradesh Laghu Udyog Nigam Limited, M. P., State Agro Industries Development Corporation Limited and the Small Scale Industries registered with the Directorate of Industries are exempted from payment of a earnest money security deposit for the purpose of participating in Government purchase programme. Tenders from such industries whose competency is certified by the Director of Industries should, therefore, be accepted without security deposits. A competency certificate issued by the Director shall be in force for a period of two years unless it is withdrawn.

Whenever in such cases supplier fails to deliver the stores the Director of Industries should be immediately apprised of it. He may take appropriate action having regard to merits of each case and remove the name of the firm from the list of industrial units qualified for the above concession for a period not exceeding two years.

33. (A) Repeat orders may be placed against a previous order recently placed but in any case not later than six months after the initial order was placed, provided——

(i) that no Repeat Order shall be placed if the original order was placed to cover an urgent or emergent demand and while placing a Repeat-order it is certified to that effect;

(ii) that the new demand does not exceed the quantity originally ordered in the case of indents of Rs. 50,000 or less in value and 50% of the quantity originally ordered in other cases;

(iii) that the officers empowered to place such orders satisfy themselves that there has been no downward trend in the prices since the original order was placed and the placing of the Repeat Order is considered to be in the interest of Government.

Rule-3 Subject to Rule 14, articles which are produced or manufactured in Madhya Pradesh should be purchased in preference to articles produced or manufactured in other parts of India. Provided that the quality is sufficiently good and the price reasonable.
Rule-4 All articles whether manufactured in India or abroad shall be subject to inspection before acceptance, and articles, for which specifications and/or tests have been prescribed by the Government of India or the State Government shall be, required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers premises.

Rule-5 Subject to rule 14 important plant machinery and iron and steel work shall be obtained only from firms approved by the Director General of supplies and disposals India store department and specified in the list issued by him from time to time.

34. The intention of rule 5 is to ensure that plant, machinery and other engineering equipment e.g., bridge girders, roof trusses which from important components of a projected shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard.

35. The lists referred to in this rule will be maintained and issued from time to time to all purchasing departments by the Director-General of Supplies and Disposals, India Store Department. They will include the names of firms in India and abroad which have been approved for the supply of important plant, machinery and iron and steel work.

36. Applications for inclusion in the lists mentioned in this rule should be made to the Director-General of Supplies and Disposals, India Store Department, direct by the firm with a full statement of the reasons which in their opinion justify such inclusions.

37. Cases may arise in which tenders may be received from firms whose names do not appear in the lists of approved firms. If the tenders are prima-facie satisfactory, they should not be summarily rejected, but a reference should be made to the Director General of Supplies and Disposal, India Store Department, who will, if he considers it necessary, make enquiries in regard to the capabilities and standing of the tendering firms and will intimate the result of the enquiries to the purchasing officer concerned.

Rule-6. In the case of important construction works let on contract, articles required for the construction of such works may be supplied by the contracting firm provided than when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.
38. The object of rules 4 and 6 is to emphasize the importance of ensuring that articles purchased for the public service conform to the specifications, which may be prescribed by competent authority, and the necessity, for careful inspection of all stores before acceptance. The appropriate specifications should be annexed to or quoted in the invitations to tender and it should be stipulated in the conditions of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance.

39. When tenders for important construction works are invited the officer concerned should also stipulate in the invitations to tender that the articles required for the construction of such works must comply with the specifications prescribed for such articles. The articles should be inspected and/or tested in accordance, with the provisions of the specifications before acceptance.

40. All purchasing officers should pay special attention to these points, and should take steps to ensure that adequate inspection arrangements are made in each case.

41. When articles are obtained from abroad which require inspection and/or test during manufacture and before shipment, arrangements should be made by the purchasing officer concerned for such inspection and/or tests to be carried out by the India, Store Department, London. Any further inspection and tests considered necessary or desirable after receipt of the articles in India should be arranged for by the purchasing Department. The services of the India Store Department can be utilized in connection with such inspection and tests.

42. As soon as a contract for articles which require inspection and/or test during manufacture or before shipment from abroad has been awarded, four complete copies of the accepted tender with specifications, drawings, conditions of contract, and all other relevant documents, should be sent to the Director-General, India Store Department, London, with complete instructions for inspection and the full address of the manufacturers. The contractors should be informed that inspection during manufacture or before shipment will be carried out by Director-General, India Store Department, London, and he should be asked to instruct his representatives in the country of manufacture to communicate direct with that officer.

43. With regard to the inspection of articles obtained or manufactured in India all purchasing officers can, if they so desired, utilize the service of the India Store Department for the inspection and/or test during manufacture and before despatch.

44. In the cases of orders for plant and machinery, whether purchased in India or obtained from abroad, which include erection and test at site of work, arrangements for inspection and test after erection at site can also be made through the India Store Department.
Rule 7.—Indenting officers in the case of purchases in India above Rs. 50,000 each in value must use the agency of the director General of supplies and disposals unless they can show that they can themselves purchase the materials more cheaply, or in a case of urgency more expeditiously. "Provided that where purchases are made through the M. P. Laghu Udyog Nigam Limited: the above restriction shall not apply.

45. The intention of rule 7 is that the agency of the Director-General of Supplies and Disposals should be utilized when the value of a purchase made at one time exceeds Rs. 50,000 irrespective of whether such a purchase is of a single article or of a number of articles of the same kind when a number of diverse articles are included in the indent, the limit of Rs. 50,000 shall apply to each such article or group of articles of one kind included in the demand.

Rule 8.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 9.—The articles enumerated in an Annexure 'A' or any other articles of a special or unusual character may, when suitable and economical purchases cannot be made in accordance with the preceding rules be obtained without reference to those rules subject to the following conditions:—

(a) where the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Store Department, London, or purchase it direct from manufacturers or dealers abroad subject to the limits prescribed in rule 12 of these rules. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.

(c) when articles are purchased abroad under this rule through the agency of India Store Department, London, payment shall be made by the Department. In other cases payment shall be made:—

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officers;

(ii) in Great Britain and Northern Ireland, through the High Commissioner for India.
46. Rule 9 is in the nature of an exception to the principle enunciated in rule 1. Before availing himself of the discretion given by this rule it will be incumbent on every purchasing officer to take all possible steps to assure himself that the stores of the requisite qualities cannot be obtained in India at suitable prices in accordance with the provisions of rule 1. In order to ensure that the underlying principles of the rules are not violated, a copy of all orders for stores placed abroad whether on the London Store Department or directly on the suppliers, under this rule, should be forwarded to the Director General of Supplies and Disposals, India Store Department for scrutiny, and also for the purpose of compilation and publication of a list every two months of all such orders placed abroad.

47. If orders are placed abroad under the provisions of rule 9 on the basis of delivery free on board vessel at port of Despatch, arrangements for the shipment of stores should be entrusted to the Director-General, India Store Department, London.

The indenting officer should inform the supplier of this arrangement and should send a copy of his order to the Director General, India Store Department, London, for information.

48. It will be noted that under this rule "articles of a special or unusual character" may be obtained by indent on the India Store Department, London or purchased direct from manufacturers or dealers abroad. It should be clearly understood that the expression "articles of a special or unusual character" is not to be taken as covering generally the case of articles not produced or manufactured in India, such as locomotives, boilers, plant, machinery, etc. The expression "Articles of a special or unusual character" is intended to give purchasing officer liberty to obtain direct from manufacturers or through the Director General, India Store Department, London, articles such as spare or replace, parts of non-standard appliances and other articles which cannot conveniently be obtained by calling for tenders on a rupee basis. For example, a purchasing officer may require a replace part for a machine tool of a particular type and make, The manufacturer may not be represented in India, and he may be unable to tender for delivery and payment in India. Again, a special type of machine may be invented and produced by a manufacturer who is not represented in India and who will only agree to supply his machine on his own conditions of sale.

49. It should be noted that the inclusion of 'Scientific Instruments' in item (viii) of Annexure 'A' under this rule is not intended to permit the purchase of drawing, surveying and other mathematical instruments, either from manufacturers or dealers direct or through the Director-General, India Store Department, London. Indents for such instruments should be placed with the mathematical Instruments officer of the Survey of India Department.
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000</td>
<td>Executive Engineer, holding charge of Public Works Department</td>
</tr>
<tr>
<td>2.000</td>
<td>State Government Full Powers</td>
</tr>
</tbody>
</table>

**Notes:**
- The following officers exercise enhanced powers:
- Other officers authorized to incur expenditure.
- Heads of departments and other officers of the rank of Collector in the State Government may.
- The ad ministerial departments of Government.
- (a) Civil departments.

**Rule 13**—Financial limits on powers of officers to make purchase in India and Abroad.

**Note:** When ordinary stock articles conforming to well recognized standards are required within a short period, then these orders

---

*The text is partially legible and contains legal and administrative information specific to a certain context.*
For special stores, C. 

Indents six to ten months according to the article demanded,

Universal Telegraphic Indents not less than three months. Ordinary

Receipt of the stores is—

an indent upon the India Store Department London, to the

assumed that the time required from the transmission of

Rule I.:

Trade commissions duties,

of or expenditure on imported stores should accordingly,

charged to the Indenture Department concerned. The formal

maker of the petition would set out in the indent the same

stores arranged to be dispatched daily in accordance with the

same time. It should be borne in mind that Government

Department London. Every effort should be made to forestall

Indents on the India Store Department, London, in cases in

Rule II.:—Forecasts of requirements which may be obtained by

Purchasing Officer.

Dated:

In time such articles are required to be brought into service.

In stock in India and cannot be made available within the

articles included in this indent indicate not as present available

I certify that from quantities made I am satisfied that articles

when on the indent a certificate in the following form—

In all such cases the purchasing officer shall before forwarding

through this service. In time such articles are required to be

available within the time are made and also

the indent, place on record his reasons for not effecting the

Store Department London. All articles not produced in India

Rule 10—The purchasing officer shall obtain by indent on the India
Note 1.—The money limits are inclusive of all incidental charges involved in effecting a purchase and these powers are subject to the rules of the budget system. No sanction will be given which will involve expenditure from the budget grant of any future year.

Note 2.—The rule does not override the provisions of Financial Rule 100 in respect of contingent expenditure nor does it confer upon the officers concerned power to incur such expenditure to the extent detailed therein without the sanction of the competent authority.

Rule 14.—Articles included in Annexure B which is subject to revision from time to time, produced or manufactured by Small Scale Industries of Madhya Pradesh registered as such, with Director of Industries for concerned articles shall be purchased through the M. P. Laghu Udyog Nigam Ltd. only at the rates fixed by them. No tenders for purchase of such articles shall be called by the competent authority separately.

Note 1.—The M. P. Laghu Udyog Nigam Ltd. shall circulate lists of Small Scale Industries products intended to be marketed through the Nigam to the Heads of Departments and the Industries organisations from time to time.

Note 2—The M. P. Laghu Udyog Nigam limited shall float tenders keeping in view the demands of various departments, for items of standard specifications only. However, in case any department requires an item of particular specifications suiting to their requirements, the M. P. Laghu Udyog Nigam shall invite tenders accordingly.

Note 3—The respective purchasing departments shall nominate their representatives on the Laghu Udyog Nigam Marketing Committee for opening tenders and finalisation of rates.

Note 4—The rates decided by the Marketing Committee of Laghu Udyog Nigam shall be binding on the purchasing departments.

In case the purchasing authority is not satisfied about the quality of items or competence of manufacturer the matter shall be decided by a Joint Committee consisting of the Nominees of the purchasing officer, the Director of Industries and the Laghu Udyog Nigam.

Note 5—The aforesaid Marketing Committee may enter into negotiations with the tenders, if necessary.
Note 6—The rates thus arrived at by the Marketing Committee of the Laghu Udyog Nigam shall be binding on the purchasing departments and all other departments requiring such items of the same specifications. No tenders shall be separately floated by the individual departments or the same items.

In case of any dispute in regard to the rate with the purchasing department, the matter shall be referred to the Government (Commerce and Industry Department in consultation with Finance Department) for decision.

Note 7—While distributing the orders amongst the tendering units, the capacity, location and past performance of the unit along with the destination of the supplies shall be considered.

Note 8—Normally, the inspection of goods shall be made at the indenting stores. However, where necessary inspection may be arranged at the manufacturing works.

Note 9—In case of disputes between the manufacturing unit and the purchasing departments, where supplies have been inspected at works, the matter shall be referred to the Marketing Committee of Laghu Udyog Nigam for arbitration whose decision shall be final and binding on both the parties. In all other cases the decision of the purchasing departments shall be final and binding.

Note 10—"All payments shall be routed through the M. P. Laghu Udyog Nigam. The Departments should remit payment to Laghu Udyog Nigam within 21 days of the receipt of material. In case of delay, the Laghu Udyog Nigam shall charge 1½ % p. m. interest on payment, due from the date of receipt of material.

Or

The M. P. Laghu Udyog Nigam Limited, may authorise such of the SSI Units, who may desire to raise direct bills on the Indenting Department/Departments and receive payments directly, and may do so, after executing necessary agreement with the Nigam.

Note.—Orders will however continue to be received directly by the M. P. Laghu Udyog Nigam from Indenting Officers/Purchasing Officers as provided in Rule 14. Similarly the procedure for placement of orders with the SSI units will also be continued as per existing practice under rules.
Note 11.—The Laghu Udyog Nigam shall release payment to the supplying small Scale Industries within 10 days of the receipt of payment from the purchasing department.

50. The Intention of rule 14 is that items, reserved for purchase, from the Small Scale Industries, shall be purchased from these industries only. Whenever such items are required to be purchased, indent should be placed with the Laghu Udyog Nigam without inviting tenders and reasonable time should be given to them for making the supply. Only if the M. P. Laghu Udyog Nigam certify their inability to make the supply the purchase should be made from other sources in accordance with these rules.

51. The purchasing authority while sending the bills to Treasury shall record a certificate on it to the effect that provisions of Rule 14 have been fully complied with.

Rule 15.—Power to Sanction departures from the rules. The State Government have power to sanction departures from the rule in cases in which departure is in the public interest. Applications for sanction in such cases should be made to the State Government in the Commerce and Industry Department.
ANNEXURE 'A'

(See Rule 9)

(i) Seeds

(ii) Cinchona bark

(iii) Articles for experimental or research purposes.

(iv) China, glass, cutlery, plate, crockery and perishable fabrics including linen for residences which are furnished by Government.

(v) Copper, Zinc and other non-ferrous metals produced in Australia or America.

(vi) Timber produced in Australia or North America.

(vii) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.

(viii) Chemicals and scientific instruments

(ix) Preserved and tinned foodstuffs

(x) Articles required for Governor's residence.
APPENDIX V

ANNEXURE 'B'

(See Rule 14)

List of Articles

1. Paints, Varnishes and Distempers
2. Hides raw and tanned
3. Leather and leather goods of all kinds excluding industrial items
4. Timber:
   (a) Timber sawn and scantlings
   (b) Wooden furniture of all kinds
   (c) Doors, windows and other building fixtures
   (d) Other wooden articles including tentage requirements
5. Non-ferrous utensils, kettles, hot-water boilers, fitting and other utility articles.
6. Agricultural implements:
   (a) Bullock driven ploughs of all types
   (b) Rehats (persion wheels).
   (c) Winnowers.
   (d) Ridgers.
   (e) Threshers
   (f) Chaff-cutters
   (g) Seed drill and seed graders
   (h) Hoes (Akolas)
   (i) Spades
   (j) Pickaxes
   (k) Phawars
   (l) Ghamelas
7. General Engineering:
   (a) Hardware articles like wire nails, panel, pins, rivents, washes, nuts and bolt door and window fittings.
(b) Iron casting like C. I. Pipes and specials, sewage fittings and other drainage items surface boxes, manhole covers, ventshafts, distance markers.

(c) Building material like steel structures, trusses, steel doors, windows, grills, storage tanks, rolling shutters, centering plates, C. I. sluice gates.

(d) Barbed wire M. S. wire, wire netting, link chains

(e) Sheet metal goods like steel trunks and boxes, drums, containers, buckets, office stationery, articles, trays, waste paper baskets, confidential boxes, racks, etc.

(f) Steel furniture of all kinds including office, hospital and other requirements.

(g) Conduct pipes.

8. Electric cables and wires

9. Electric heaters, room coolers

10. Automobile
   (a) Spin leaves
   (b) Hub Drums
   (c) Bushes

11. Weights and measures-commercial

12. Animal/hand driven trolleys and carts

13. Brushes

14. Umbrellas

15. Gymnastic items

16. Stationery articles like pins, tags, gem clips, wooden rolls paper weights, pincushions, slates, pen stands, blotters, envelopes, gum bottles, writing ink.
17. Chemical Products:
   (a) Acides-Sulphuric, nitric, hydrochloric,
   (b) Soap, soap powder, toilet and laundry
   (c) Phenyle
   (d) Lime
   (e) Distilled water
   (f) Shellac

18. Bakelite moulded switches, plugs, bulbs, holders, ceiling roses

19. Plastic goods, furniture, cane, polythene bags, layflat-tubing, buckets, tumbler jars, etc.

20. Cement casting, pipes, fittings, and tiles

21. Asbestos cement pipes and fittings

22. Vulcanised rubber goods

23. Bicycles and cycle parts

24. Hosiery goods

25. Beam scales

26. Enamel and pigments

27. Spirits, Alcohol and Alcoholi products

28. Rubber tyres and tubes

29. Drawing and craft paper

30. Glass-ware

31. Medical Stores:
   (a) Drugs
   (b) Surgical instruments
   (c) Dressings including absorbent cotton

32. Hand tools.

33. (i) Electrical:
   (a) Ceiling, table and cabin fans
   (b) Motors
   (c) Transformers
   (d) Electric batteries and cells (other than dry cells)
   (e) Electric instrument and meters

(ii) Other Electrical fittings and accessories
34. Mechanical Engineering:

(a) Internal cumbuston engines
(b) Other industrial engines
(c) Pumping sets, meter driven
(d) Deep-well turbine pumping sets
(e) Pumping sets, engine driven
(f) Earth moving machinery and spares
(g) Steel casting
(h) Centrifugal pumps

35. Pipe fittings, G. I. Bands, tees, sockets, cock sluice and valves

36. Water meters

37. Tractor accessories and implements

38. Expanded metal

39. Coilers and collars and poles

40. Casting, housing and slotted pipes for tube-wells

41. Pines, splot, taper cotter etc.

42. Steel pipes and fittings.

43. (i) workshop machinery (other than machines tools)

(ii) Machine tools

44. Radio equipment

45. Well boring plant

46. Enamelled iron goods

47. Electrical

Electric screens, iron clad switches, copper tapes, Air Conditioning Plant. Wheat stones bridges, Earth Meggar, Series resistance box, steel poles, incubators autoclaves, electrical carpet cleaners, carbon resostate meggar, insulation tests chick tester, ammeters, electrical accessories such as button holders, tumbler switches, key holders, lamp locks for brackets holders, cut-outs, fluorescent tubes.

48. Amplifiers (sound equipment)

49. Insecticides, pesticides and fungicides formulations

50. Mathematical and survey equipment

51. Laboratory equipment, cotton waste, munjban

52. Crockery, cultery and enamel-ware.

53. Fire fighting equipment, Hose, pumps, fire extinguishers, refills, etc.

54. Clocks and watches
55. Tinned and canned food stuffs.
56. Animal feeds.
57. Door mats.
58. Head pans, Wash upsinks, slab urinals.
59. ACSR and ASC conductors.
60. Asbestos pressure pipes.
61. Automobiles axler.
62. Wipers and Horns.
63. Speedmeter cables.
64. Brake lining.
65. Pressure gauge.
66. Commulator.
67. Bus body building bus kits, bus windows, truck bodies and coach bodies.
68. C. I. Surface plates.
69. Road roller rims.
70. Spun pipes.
71. Electrical meters.
72. Fluorescent lighting fixtures.
73. Gears.
74. C. I. Wires.
75. Toughened.
76. Glues.
77. Ice machinery and refrigerating equipment.
78. Drilling machines.
79. Metallic flexible tubes.
80. Oscills-oope.
81. Pharmaceuticals.
82. Straw boards.
83. Stay-wire.
84. Signalling wire and ground wire.
85. Trafficsignalling equipments.
86. Sewing machines.
87. Safety matches.
88. Tubular structural, poles.
89. Wire ropes.
90. Waxes and water proof papers.
91. Webbing products.
92. Optical lenses.
93. Optical instruments.
94. Welding transformers generators.
95. Anneled wires.
96. Automobile armature coil and dynamos.
97. Sawing blades.
98. Fire bricks and refractories.
100. Machine screw and wood screws.
101. Metal labels and badges.
102. Tarpaulines.
103. Room Cooler.
104. Bandsaw blades.
105. Pressure Gauge.
106. G-latine.
108. Metal Rods of wire, Non-ferrous metals in extended shapes and brass rods.
109. Rolled steel sections and rod angles.
110. Tubular nuts.
111. Pistons.
112. Battery chargers and Eliminators.
113. Voltage booster, Transformer, Automatic Voltage Stablizers, Low Voltage transformer, Motor starting, auto-transformer, high-voltage insulation testing transformer, phase shafing and phase conversion transformers.
114. Small oven and furnaces, electrically operated water distilling plants.

115. M. S. Pipes / Flat.

116. Round Bars, angles, channels, flats, tee pipes, joints, etc. Products of steel re-rolling mills and foundries.

117. Spring Pins.

118. Kingpin bushes.

119. Silencers.

120. Crank shafts connecting rods.

121. Handloom articles such as guage, bundle cloth, sarries, chaddar, bed spreads, curtain and upholstery materials, tussar fabrics.

122. Laboratory fine chemicals and analytical re-agents.

123. Ayurvedic medicines.

124. Ready made garments.

125. Alum.

126. Plough corn shellers, seed drills, Spare C. T. and M. S. spares.

127. Square bars.

128. Casting like manhole covers, gates, etc.
   All types of ferrous, and
   Non-ferrous casting.
   All kinds of steel casting.

129. Buttons (plastic).

130. Woolen blankets.

131. File Pads.

132. Register ruled 1 qr.

133. Register ruled 2 qr.

134. Shorthand Note Books.

135. Typing Paper 20. 5 x 331.4/1, 5/16 kg. (3 lbs 8'X 13 )

136. Bells, Call Nickel, plated in Boxes.

137. Blotters, nickel plated.

138. Desk Knives.

139. Erasers, Ink and pencil combined.
140. Carbon paper.
142. Office paste bottles, Rubber tipped.
143. Paper clip small.
144. Laces for files.
145. Letter weighing scales.
146. Nibs
147. Pads, Rubber stamps.
148. Pencils Audit brown.
149. Pencils copying Hard.
150. Penholders.
151. Pin common.
152. Pin cushion.
153. Rubber stamps Racks.
154. Sealing wax Red.
156. Twine balls.
157. Wax candles.
158. Sewing thread real.
159. Staple Machines.
160. Staple wire.
161. Ink Liquid Blue black.
162. Ink thumb impression black.
163. Ink Indelible for writing cheque.
164. Brushes for cleaning Typewriter.
165. Correcting fluid.
166. Dupligraph developing solution
168. Ribbon black.
169. Typewriter oil.
170. Ink tablets Blue Black.
APPENDIX V

LIST OF ITEMS TO BE INCLUDED IN
ANNEXURE—B

1. Road Equipments
   - Vibrators— all types,
     - Concrete Mixers,
     - Asphalt mixers all types,
     - Rammers all types,
     - Asphalt Drum lifter-cum-heater,
     - Asphalt Mixing trays,
     - Kodal type forks,
     - Tar cans,
     - wheel Barrow,
     - Shovels (Belcha),
     - Hand cart Thela,
     - Graded Metal Screen
     and all other items
     which are used in con-
     struction of Roads.

2. Inter-Com.

3. Calculators.


5. Chlorinators, Bleaching powder Unit.

6. HDPE Alum Dosing Unit.

7. HDPE Fittings.

8. HDPE portable storage Tanks.

9. Polyurthine Flexible, Forum mattresses, pillows, Bus Seats etc.

10. Water Proof Marking Ink.

11. Marking Pen & Oil Chalk.


13. Tarfelt, Bitumin Primer, Ceiling Compound, Expansion, Joint Filler Board-Gr-I

14. Jeep Trolley, Tractor Trolley, Water Tanker,
    Trolleys of various sizes and capacities.

15. Slotted Angles & Accessories.

17. Gun Metal Valves.
18. V-Notches.
19. Door-Closures.
20. Prefabricated Canal Structure made from stone & Steel.
22. Polypropylene Bags.
23. Water Well Drilling Rigs and Accessories.
27. Submertaible Pumps.
29. Capacitors.

Sd/-

Under Secretary,
Government of Madhya Pradesh,
Commerce and Industry Department.
APPENDIX VI

APPENDIX 6

(See Rule 96)

Miscellaneous rules relating to contingent charges

1. Agricultural Colleges—Visits of students of the—to the agricultural, stations in Madhya Pradesh—Charges limited to actual expenses in connection with the visits of the students of the Agricultural Colleges to the agricultural experimental stations may be incurred once a year and treated as contingencies of the College. The scale for Journeys by rail or road prescribed in rule 2 will apply.

2. Arts and Science Colleges—Excursion trips of students of—for Botany, Geology, Geography and Zoology.—Students of Arts and Science Colleges undertaking excursion trips in subjects like Botany, Zoology, Geography and Geology, to any part of India may draw a third class railway fare for railway journeys to and fro and actual motor fare for journeys by a motor vehicle plying for the conveyance of passengers. This is limited to one excursion trip in each subject in each College during each session of the College. The expenditure is debitable to contingencies of the respective Colleges under 'Countersigned contingencies'.

(Education Department Memo No. 4868-5400-C-XXI, dated the 18th October 1949).

3. Almanacs.—Controlling officers may sanction the purchase of ordinary almanacs.

4. Anti-rabic treatment.—The rules regarding anti-rabic treatment at the Victoria Hospital, Jabalpur, are given in Book Circular No. IV-7.

5. Bedding and clothing.—(a) If destruction of property, such as bedding, clothing, etc., is ordered as calculated to cause infection, and enquiry subsequently shows in any particular case that such destruction was not absolutely necessary, but that purification would have sufficed, the officer ordering such destruction must be held responsible for the loss occasioned thereby to the owners of the property.

(b) A claim for compensation on account of clothing destroyed in cases of cholera and infectious diseases should be supported by a certificate to the effect that destruction was absolutely necessary.

(c) The Head of the Department after conducting the due scrutiny of the claim, and giving full justification, may assess and sanction the compensation. The expenditure to be incurred be charged to the head 'Contingencies' of the Department.
6. Blankets.—All permanent class IV Government servants of the peon class (including orderlies and khalasis) who are required to undertake night journeys with touring officers may be supplied with one blanket each in the cold weather every third year. The blankets so supplied should be taken back into stock by the issuing authorities at the end of each cold weather, and re-issued in the next cold weather, as is done in respect of warm coats.

If the Collector has reason to think that a blanket is needed for a temporary servant accompanying an officer on a cold weather tour and that charge is one which may legitimately be borne by Government, he may supply a blanket to the servant and debit the charge to contingencies.

(G.A.D. Memo No. 1406-610-II, dated the 8th April, 1953)

One mahout, one carpenter, one characut, five sweepers and seven khalasis borne on the temporary establishment attached to Government House are each supplied with a blanket once in every two years the cost being debitable to the minor head "Tour expenses".

(G.A. Department letter No. 2195-1493-IV, dated the 19th December, 1929)

The following special classes of Class IV Government servants may be supplied with one blanket each in the cold weather every third year:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Department</th>
<th>Class of Govt. servant of Class IV</th>
<th>Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Excise</td>
<td>Excise peons employed as distillery guards, Excise jamadars attached to distilleries.</td>
<td></td>
</tr>
</tbody>
</table>

Note 1.—The purchase of blankets for Class IV Government servants should be made from the Jail Department and local purchase should be resorted to only when the Jail Department fails to supply them.

Note 2.—The price of the blankets to be supplied should be limited to the rate prescribed by Government from time to time.

Note 3.—Umbrellas may be supplied every 2½ years in lieu of blankets to those conductresses who may desire to have them subject to the following conditions:

(1) The old umbrellas have become really unserviceable.

(2) No extra cost on this account is involved.
APPENDIX VI

Note 4.—The responsibility for the supply of blankets and umbrellas in accordance with rules rests with the drawing officers.

6-A. Bicycles.—Purchase of bicycles requires the previous sanction of the Heads of Departments.

7. (I) Camp equipment.—A competent authority may prescribe the scale of Government tents and furniture to be supplied by Government for the use of officers on tour. The cost of transport on tour of such tents and furniture will be borne by Government.

Note.—The scale of tents is prescribed in General Book Circular 11-12.

(II) Tents—purchase of.—All requisitions for Government tents should be addressed to the Superintendent, Central Jail, Jabalpur. All Heads of Departments can sanction the purchase of tents subject to the following conditions:

(a) The power is not exercised in regard to the purchase of tents for the use of the Head of the Department concerned.

(b) Specific budget provision is not exceeded.

8. Camping grounds.—Expenditure on camping grounds is borne by the Military Department, Rules in regard to this are contained in Book Circular VII-5.

9. Chainmen and fixed contingencies of Revenue Inspector.—When a revenue inspectorship is vacant, either permanently or temporarily, no expenditure should be incurred on account of either the pay of chairmen or fixed contingencies. The services of a chainman may be retained, if a revenue inspectorship is temporarily vacant for not more than one calendar month.

10. Clothing and arms and accoutrements.—The capitation grant, i.e., the scale of expenditure for clothing kit and accoutrements for the Police force is fixed by Government from time to time. The provision will, however, be made in the budget estimates according to actual requirements. Charges for the purchase of arms and ammunitions are admissible only under the special sanction of the Inspector-General of Police. Charges on account of clothing kit and accoutrements and those on account of arms and ammunitions should be drawn on separate bills, and when charges on account of arms and ammunitions are drawn by District Superintendents and not by the Inspector-General himself, quotation of the Inspector-General's sanction should always be given both in the abstract and the detailed bills. Clothing charges for regular police, extra police entertained under sections 13, 14 or 15 of Act V of 1861, and Railway Police should be separately specified in the clothing bills, and in the case of Railway Police, the name of the railway should be given.
11. Communications.—(a) Communications regarding leave pay, transfer leave, allowances, fund subscriptions and analogous matters of Government servants are private and not official and should not, therefore, be sent at the public expense.

(b) Expenditure incurred by a Government servant in arranging for his accommodation in the course of an official tour at a Circuit-house or Rest-house which he is entitled to occupy rent-free is, however, a legitimate charge on the State and should be included under "tour charges". It is open to Government officers to meet the expenditure in question either by the use of service stamps or from the advance taken to meet the tour charges.

Note.—The nature of the expenditure contemplated by the above orders is expenditure incurred by an officer on communications either by telegram or by letter in connection with reservation of accommodation at a Circuit-house or Rest-house in the course of his tour.

12. (a) Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as construction (petty) and repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as works expenditure of the department vested with the administrative control of the expenditure.

(b) These orders do not refer to the Forest Department. Expenditure on works and repairs carried out by Departmental officers is treated as works expenditure in the Forest Department irrespective of the limit of Rs. 2,500.

(c) In the case of buildings in charge of Public Works officers, all works of construction and repairs, whether petty or large, should ordinarily be undertaken by the Public Works Department and the expenditure should be met out of the budget grant of that department.

Note.—The Superintendent, Government Printing, is authorised to sanction expenditure on petty works costing not more than Rs. 25 in each case debitable to the head '68—Stationery and Printing'.

(d) Petty construction and repairs by civil officers, including the cost of any land acquired for construction of a building, may be sanctioned by controlling officers up to a limit of Rs. 2,500. When the charge falls under the class 'Countersigned contingencies' the expenditure should be drawn on separate abstract contingent bills, and separate detailed bills should be submitted for the countersignature of the controlling officers by the 25th of the month following that in which the charges were drawn on abstract bills. In the case of the Police Department the period for submission of the detailed bill is extended to the end of the second month following that in which the amounts were drawn.
When the State Government have authorised the execution by civil officers of Public Works costing more than Rs. 2,500, the expenditure on such works should, as in the case or ordinary public works, be provided for under "50—Public Works" and accounted for as expenditure of the Public Works Department. The civil officer is in such cases constituted a Public Works disburser and is ordinarily placed in possession of funds through the nearest Executive Engineer of the Public Works Department, so that he may have early assistance in regard to the procedure technical to that department.

(e) For works exceeding Rs. 100, either detailed accounts, or, if the works are given out on contract, the contractor's receipts in support of the amounts charged, should be attached to the abstract or detailed contingent bill in the following form:

Form of contractor's receipt to be furnished in support of charges for petty construction and repairs, exceeding Rs. 100

Sub-voucher No. ............... to be attached to the Abstract/Detailed contingent bill of the .......... Department .......... District .............. for the month of .................. 19...... Received from the .............. Rs. .............. (in words) .............. in final payment for the completion of .............. in part-payment towards .............. as an advance [see note (b) below] towards the undermentioned work:

(1) Description of work
(2) Estimated amount Rs.
(3) Received up-to-date, including amount of this receipt Rs.
(4) Balance of estimate Rs.

Note.—(a) Columns (2) to (4) above should only be filled in when more than one payment is made towards a work.

(b) Should the full estimated amount be drawn as an advance, the amount will be held under objection until receipt of the detailed account of a certificate that the work for which the advance was drawn has been duly completed.

Passed for Payment for Rs

Name
Station
Date

Name and Designation of Disbursing Officer

In regard to works not exceeding Rs. 100, the responsibility rests entirely upon the controlling officers, as no details are given in the bills received in the office of the Accountant-General.
II. Prison labour and jail buildings.—(1) The construction and repairs of jail buildings should be regarded as one of the primary objects to which convict labour must be devoted. In the case of works carried out by the jail, the entire construction and repairs must be executed by convict labour, only a few necessary articles being purchased from jail funds. As regards works executed under the supervision of the Public Works Department, the construction and repairs should, as far as possible, be carried by means of the convicts, so as to reduce the cost to Government to the lowest possible limit.

(2) In the larger jails (e.g. Jabalpur, Gwalior, Indore, Raipur, etc.), it would generally only be necessary for the Public Works Department to supply the materials and some skilled labour and nearly all class of works and repairs should be carried out by the convicts. In the case of small jails, it would sometimes be necessary to carry out large works by contract, but nearly all small works and repairs should be done by the convicts.

(3) The works and repairs under the Public Works Department would thus be carried out in one of the three following ways:—

(i) The whole work provided for in the estimate may be executed by convict labour, only such material and skilled labour as the Jail Department may require being supplied by the Public Works Department.

(ii) The work provided for in the estimate may be carried out by an outside contractor, labour for carrying materials, etc., in fact all but skilled labour being, as far as possible, supplied by the jail.

(iii) (1) Certain sub-heads only of the estimate may be carried out by the jail as in the case of (i) e.g., earthwork, concrete, iron work, woodwork, etc. and

(2) the rest of the estimate, e.g., masonry, stone-flooring, Allahabad tiling, carried out by an outstanding contractor only, labour being supplied by the jail as in case (ii).

(4) In case (i), the estimate will only bear charges on account of materials and skilled labour supplied by the Public Works Department. In case (ii), all payments made to the contractor, exclusive of the value of convict labour supplied will be charged to the estimate. In case (iii) (1), charges on account of sub-heads of work carried out by the jail will be treated in the same manner as in case (i) and in case (iii) (2) charges on account of work done by contract treated as in case (ii).

(5) No charges should be made to the Public Works Department when convicts are employed on jail works; when prison labour is employed on other public works, the full market value of the work performed, as certified to by the Executive Engineer, will be charged to the Public Works Department. The adjustment of such charges should be made according to the general rules for payment by one department to another.
APPENDIX VI

(6) Material supplied by the jail to the Public Works Department will, as usual, be paid for at the ordinary stock or sale rates of the Jail Department.

(7) Under these rules there should ordinarily be no cash payments or book adjustments between the jail and Public Works Department for works executed on account of jail buildings, but in those cases where materials are supplied by the jail to the Public Works Department, such as linseed oil, dosocty cloth or other articles of manufacture from jail stock, payments or adjustments of such charges should be made according to the general rules for payment by one department to another. Under the sanction of the State Government necessary works that have not been budgeted for in the Public Works Department may at the request of the Inspector-General, be undertaken by that Department for the Jail Department. The charges on account of such works will be treated as final charges in the Public Works accounts, the necessary funds being provided beforehand by that department.

13. Construction or repairs of works not on the books of the Public Works Department.—Funds required to be placed at the disposal of the Janapada Sabhas for the construction or maintenance of works not borne on the books of the Public Works Department may be drawn on contingent bills against the allotment under the head "Petty construction and repairs" and paid to the Janapada Sabhas before the work is commenced. The procedure prescribed in Subsidiary Rules 313 to 329 of the Madhya Pradesh Treasury Code, Vol. I, should also be observed in connection with these charges.

14. Conveyance hire.—When a non-gazetted or class IV Government servant is despatched on duty to a place at some distance from his office or is summoned to his office by a special order of a gazetted officer outside the ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided—

(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable, and is within the scheduled scale of charges for the conveyance used;

(b) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he is not granted casual leave to compensate for being required to work out of office hours and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

15. Diet-money and travelling expenses of witnesses attending the courts in Madhya Pradesh.—Rules regulating these payments are given in Part V, Chapter 22 of Rules and Orders (Civil).
16. Expenses of an indigent prisoner released from custody.—Rules regulating these expenses on the part of Government are given in paragraphs 842 and 843 of the Jail Manual.

17. Fees to nurses in the examination of rape cases.—A fee of Rs. 2 or Re. 1 may be paid out of the contingencies of a Civil Surgeon to a qualified or unqualified nurse, respectively (or other female medical subordinate) for assisting a medical officer in conducting the examination of a rape case.

18. Fees, travelling allowance, etc., to the Government Examiner of Questioned Documents in Civil and Criminal cases.—For rules regulating applications for and payment of the services of the Government Examiner, please see Appendix I to Part V, Chapter 22, Rules and Orders (Civil).

19. Fees for examination of service bombs, shells and other ammunition seized by the Police.—The procedure for obtaining expert advice and evidence on ammunition and connected questions by Civil Authorities are laid down in the Police Department Endorsement No. 380-5149-V, dated the 26th January 1949, and published as notice No. 100 in the Criminal Intelligence Gazette, dated the 9th March 1949. A fee at a flat rate of Rs. 40 is charged for the examination of each exhibit.

The charges on this account should be debited to the head "23—Police—District Executive Force, Allowances, Honoraria, etc."

20. Fees for the examination of blood-stain cases.—A fee of Rs. 25 is charged for each blood-stain case sent to the Imperial Serologist for examination. The charges on this account should be debited to the head "21—Administration of Justice" when the reference is made by a Magistrate and to "23—Police" when the reference is made by a District Superintendent of Police. In either case the fees charged should be treated as 'Contingencies' of the department concerned.

21. Fees for chemical examination of specimens in original cases.—For rules on the subject, see Book Circular V-3.

22. Fees for chemical analysis.—The Director of Veterinary Services is empowered to incur expenditure up to a limit of Rs. 300 per annum on chemical analysis undertaken on behalf of the Veterinary Department by the Laxminarayan Institute of Technology, Nagpur.

23. Fees paid to private legal practitioners engaged to represent Government or for the defence of pauper accused should be drawn on abstract contingent bill form, a detailed contingent bill being submitted later to the appropriate controlling authority for countersignature.

24. Feed of cats.—Charges on account of feed of cats may be incurred by the head of each office which keeps a cat to the extent of Rs. 10 per mensem.
25. Fixed contingent allotments.—The Commissioner of Excise is empowered to sanction fixed contingencies not exceeding Rs. 3 per mensem in each case to warehouses and distilleries.

26. Fixed contingent allowances for girls' schools.—A certificate stating that the allowances are in accordance with the rates prescribed by the competent authority should accompany the contingent bills in which the charges are drawn.

27. Fixtures and their repairs.—Every new building constructed by the Public Works Department is, if estimated for, provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, latrine pans and dust-bins, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works Department allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid by the department concerned and be charged in the contingent bill. The repair of furniture, where supplied by the Public Works Department for new office buildings under the orders of the State Government will be similarly charged. Replacement of glass pans of buildings of Educational institutions should be treated as repairs to fixtures and the work should be carried out departmentally and the expenditure met from the contingent grant of the department.

28. Furniture—Purchase of.—(1) *The Administrative Departments of Government and the Heads of Departments have been delegated the following powers:—

<table>
<thead>
<tr>
<th>S. No.</th>
<th>To whom delegated</th>
<th>Purpose</th>
<th>Extent of the delegation (for purchase of any one article or any number of similar articles purchased at one time).</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Administrative Departments of Government.</td>
<td>Purchase of furniture, instruments and survey appliances referred to in rule 100 (3) (b) (1) of the M. P. Financial Code, Vol. I.</td>
<td>Rs. 25,000</td>
</tr>
<tr>
<td>2.</td>
<td>The Heads of Departments</td>
<td>As above</td>
<td>Rs. 10,000</td>
</tr>
</tbody>
</table>

(2) The Commissioner of Settlements and Director of Land Records is delegated with powers as shown below for the purchase of instruments and survey appliances required for the instruments and survey Depot attached to his office:—

Rs. 10,000 for any one indent.

The exercise of these powers is subject to the condition that the allotment on this account in the budget is not exceeded.

(3) The following officers are delegated with powers as shown below for purchase of furniture for colleges and schools:

The Secretary to Government, Madhya Pradesh, Education Department as Head of Department for collegiate education—

Up to Rs. 10,000 for any one indent.

The Principals of Colleges—

(a) up to Rs. 200 in respect of a single article; and

(b) up to Rs. 1,000 for any one indent.

The Director of Public Instruction—

up to Rs. 10,000 for any one indent.

The exercise of these powers is subject to the condition that the allotment on this account in the budget is not exceeded. (Education Department Memo. No. 6962-C.R.-147-C-XVIII-54, dated the 22nd August 1955.)

(4) The Collectors are delegated with powers to purchase furniture and instruments not exceeding Rs. 500 in aggregate value at a time.

Note.—Purchases are not to be split up for by passing the words 'at a time'. The spirit of the words 'at a time' should be observed strictly.

The exercise of the power is subject to the condition that the allotment on this account in the budget is not exceeded.

29. Furniture and crockery—scale of—for the rest-houses attached to Government farms.—The scale of furniture and crockery prescribed in Appendix 60 of P.W.D. Manual, Volume II for inspection bungalows of the Public Works Department has been adopted for rest-houses attached to Government farms.

The officer-in-charge of a rest-house should see that a numerical return of the articles of furniture and crockery is maintained.

30. Hire of transport.—The Inspector-General of Police is authorised to sanction expenditure on the hire of transport up to Rs. 100 on each occasion provided that if the expenditure is likely to exceed that amount and there is no time to obtain the previous sanction of Government, a report should be immediately made to Government, justifying the expenditure and requesting post facto sanction.
31. Hospital charges.—The charges under this head include hospital furniture, medicine, etc., conveyance of constables to hospitals, if too sick to go on foot and the distance be great. The hospital nearest the constables' station or outpost should be selected, but if the case is a serious one, carriage to headquarters may be allowed. The medicines required for police hospitals are supplied from the Government Medical Store Depot and the cost adjusted inter-departmentally.

32. Hot-weather establishment.—Hot weather establishment and fittings are a Government charge, subject to the control of Government. The following orders regulate this class of expenditure and heads of departments are responsible for ensuring that they are duly observed:

1) *Punkhas* may be provided for the offices and officers detailed below:

(a) At district headquarters, for the district offices, all Forest offices and other offices of not less importance.

(b) For Naib-Tahsildars, Sub-Registrars, Sub-Judges, Tahsildars and officers of rank corresponding to or above that of a Tahsildar.

(c) For the Naib-Nazirs and Copyists of the Judicial Department, who remain on duty at outlying stations during the hot weather.

Note.—The provisions of punkhas for the treasurer's room or the revenue record-room is permissible only at district headquarters and requires the special sanction of the Collector.

2) *Punkha* establishment may be entertained in Jabalpur, Sagar, Hoshangabad, Mandla, Nimar, Balaghat, Chhindwara and Betul districts from the 15th March till the 31st October and in all other parts of the State from the 1st March till the 31st October.

3) *Khas tatties* may be provided to the officers and offices detailed below:

(a) For Extra-Assistant Conservators of Forests, Dy. Collectors and officers above the rank of Dy. Collector;

(b) For any office at district headquarters and for any criminal or civil court in places where the Collector or the District and Sessions Judge consider them necessary;

(c) *Khas tatties* may be provided at all the Government Tuberculosis Clinics.

4) *Tatties* establishment may be entertained from the 1st April till the 10th June or till the commencement of the rains whichever is later.
(5) Should it appear expedient to provide punkhas or tatties for any officer or office not entitled to the amenity under the order of Government already issued, the orders of Government for the entertainment of the requisite establishment must be obtained.

(6) Heads of departments are responsible that punkha and tattie mazdoors are not paid above the market rate for such labour, punkhas can ordinarily be pulled by old men and boys, sometimes by women, and in many places the maximum rate will be necessary only in the case of heavy double punkhas requiring strong men. The climate may be such as to render it unnecessary to use punkhas or tatties for the whole season.

(7) Subject to the above orders, heads of departments are competent to incur expenditure on punkhas, khas tatties and the establishment required for the purpose.

(8) (a) The following officials shall, if they ask for it, be entitled to have khas tatties at Government cost in the office rooms in their bungalows during summer:—

(i) Deputy Ministers;
(ii) The Chairman and Members of the Board of Revenue;
(iii) Secretaries, Additional Secretaries, Joint Secretaries and Deputy Secretaries to Government;
(iv) Collectors;
(v) Heads of Departments;
(vi) Chairman and Members of the Public Service Commission;
(vii) Deputy Inspectors-General of Police, Assistant Inspectors-General of Police, Superintendent of Government Railway Police; District Superintendents of Police; and
(viii) Joint Chief Engineer and Deputy Chief Engineer, Public Works Department.

It should be clearly understood that the above amenity is being provided at the discretion of Government as a concession in consideration of the fact that normally these officers have to work long hours at their bungalow offices.

(b) Khas tatties should be provided as per actual requirements, i.e., for the actual number of doors and windows in the room which is used as office room in the bungalow. The officers should certify that khas tatties provided do not exceed the actual number of doors and windows in the office room.
(c) Expenditure over arrangements for sprinkling water for khas tassies provided by Government will be borne by Government, but the arrangements should be the most economical possible. For instance, it may sometimes be feasible to give an allowance to somebody for watering the khas tatties or engaging a boy where there is not enough work for a man or woman.

Note.—The certificates required under the sub-paragraphs (b) and (c) above, should be given by the officers themselves and for purposes of audit the drawing officers should furnish/record these certificates on the relevant contingent bills.

(d) The above instructions shall also extend to the rooms in which the Stenographers/Personal Assistants sit, in case there is a separate room provided for and actually used by them.

(G.A.D. Memo. No. 3038-C.R.-614-II, dated the 31st July 1953.)

33. An officer who is entitled to have punkhas pulled and khas tatties watered at Government expenses while on duty at his headquarters is entitled to debit to Government charges for pulling punkha and watering khas tatties while occupying tents, circuit houses or rest-houses on tour. The officer concerned should, if possible, discharge the hot weather establishment maintained for him at the headquarters for the period of the tour.

34. (a) Jail supplies.—Charges for supplies to jails are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of the department.

(b) Jail supplies from one jail to another in the same or in other State.—In the case of supplies from jail to jail, the supplying State should forego any profit on the transactions the debit should be only the extent of the charges actually incurred on the articles, the credit from the State supplied should be taken by deduction from the charges under “manufactures” of the supplying jail, and lastly this rule of procedure should apply to all supplies made by one jail to another, whether situated in the same or in different States.

35. Law books.—Collectors in their capacity as district magistrates can purchase law books without previous sanction.

36. Liveries and warm clothing.—Vide separate compilation containing rules regulating the supply of liveries to peons, orderlies, etc.
37. Locks.—(a) Locks are removed from the category of stationery stores and their purchase is governed by the rules for the supply of articles for the public service (See rules in Appendix 5).

(b) Padlocks of the Sparling type manufactured at the Sparling Patent Lock Works, Aligarh, should be purchased for use in strong rooms and also for the purpose of replacing unserviceable padlocks.

38. Lunatics—Remuneration to.—Daily payments of a few piece each may be made to hard-working lunatics, subject to the restriction that no lunatic shall receive more than one anna daily.

39. Lunatics Amusements for.—Expenditure upon the provision of amusements for treatment of persons suffering from mental diseases in a lunatic asylum is not unusual, if such amusements are considered necessary by medical experts. The charges in such cases should be treated in audit just in the same way as those for medicines, etc., in an ordinary hospital.

40. Maps.—Indents for printed maps on the public service, duly approved and countersigned by the respective controlling officers of the departments concerned, will be complied with by the Map Record and Issue Office on book debit.

The previous sanction of the State Government will be required to the purchase of all maps not obtained from the Survey of India.

Exception.—The village maps can be obtained by the Collector from the Photozinco Office at Poona with previous sanction of Government in the Revenue Department.

41. Mathematical instruments, etc.—Rules regarding submission of indents for, and adjustment of the cost of instruments, etc., supplied by the Mathematical Instruments Office, Calcutta, approved by the Government of India in the Revenue and Agricultural Department are reproduced in the Central Provinces Gazette, dated the 31st August 1907, on pages 490 to 498 of Part VI.

42. Medical stores and instruments required for municipal dispensaries.—Hospitals and dispensaries which are not purely State institutions cannot indent upon the Government Medical Stores Depots for their supplies. Local bodies who have control of hospitals and dispensaries (whether aided or not) included in the above category should make their own arrangements for obtaining all medical stores and instruments for such institutions.
43. Class IV Government servants paid from contingencies.—
Fixation of the pay of.—The Collectors are authorized to fix annually
to the market rate the pay of the class IV Government servants
paid from contingencies such as watermen, chowkidars, sweepers and
others. The Heads of Departments should send to the Collector of their
district a list showing the nomenclature of servants paid from contingencies
working in their offices whose pay is required to be fixed according
to market rates. The Collector will at the commencement of each year
ascertain the current market rates for the services in each class of class
IV Government servants prevailing at the more important centres in the
district and announce such rates annually in January. The Heads of
Departments and Deputy Inspectors-General of Police may, at their
direction, introduce the rates from the beginning of the next financial
year. These rates should be regarded as maxima and should not be
exceeded without the previous sanction of the State Government.

Exception.—This rule does not also apply to ploughmen, cattlemen,
dairymen, milkers, carpenters, blacksmiths and, all other class IV Government
servants, if any, of Cattle-breeding and Dairy Farms, excepting
mechanics and tractor drivers who are paid according to the rates fixed
by the Director of Veterinary Services.

44. (1) All heads of offices, for which whole time farashes and
watermen are not employed are authorized to make monthly payments
to Government servants of class IV in the case of class IV Government
servants who are already in Government service and in the case of those
not in Government service as per rates fixed by Government from time
to time for supplying drinking water or for dusting offices subject to
the following conditions:—

(i) that the work to be done is really necessary;
(ii) that it is outside the regular duties of a class IV Government
servant who is already in Government service;
(iii) that the grant of the extra allowance to any such class IV
Government servant is strictly more economical than
employment of a fresh agency.

(2) The charge should be classified under 'Countersigned contingencies' and debited to the head 'Pay of Class IV Government servants.'

45. Temporary Field Establishment paid from contingencies—
Maxima rates of pay for.—The pay of madadgars and moharrirs for field
and office work is fixed by the Settlement Commissioner according to the
rate for which these men can be obtained in each district subject to the
following maxima:—

Madadgars ... ... Rs. 25 each per mensem
Moharrirs ... ... Rs. 30 each per mensem

46. Military supplies and carriage of troops on the line of March.—
Rules regarding the mode of adjustment of charges on this account are
laid down in Book Circulars VII-3 and 4.
47 Overalls:

<table>
<thead>
<tr>
<th>No.</th>
<th>Officer authorized to incur expenditure</th>
<th>Government servants to whom admissible</th>
<th>Maximum cost.</th>
<th>Minimum life of supply.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Deputy Director of Agriculture, Northern Circle, Jabalpur</td>
<td>Agricultural Assistants 150 Annually. and other subordinates engaged on the steam tackle.</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Officer in charge, Animal Husbandry.</td>
<td>Tractor driver at the Cattle-breeding and Dairy Farm, Acharpur.</td>
<td>50 Do.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Officer in charge of the Agriculture Engineering Section.</td>
<td>Staff-attached to the Engineering Section who are required to work amongst machinery.</td>
<td>200 Do.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Director of Agriculture, Madhya Pradesh.</td>
<td>Cinema Lorry Drivers 60 Do.</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Superintendent, Government Printing, M. P.</td>
<td>Workmen working in As fixed Lino Mono Type, by Govt. Foundry, Litho (Drawing and Printing) and the Printing sections of the Government Press.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

48. Paupers.—Charges for the burial/cremation of—the maximum expenditure on the burial/cremation of paupers is laid down as Rs. 100.

49. Police clothing.—(a) See "10—Clothing, etc."

50. (1) Postal charges.—(a) Subject as hereinafter provided, charges for service postage stamps as well as for postal commission on value payable parcels and money-orders may be incurred by heads of offices without limit.

(b) Commission on money-orders for remittance of sale proceeds of stamps by postmasters are unavoidable payments and may be drawn on contingent bills of the Stamps Department.

(c) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps, required for letters or other articles to be sent to foreign countries. Receipts from the treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in Subsidiary Rule 337 of the Madhya Pradesh Treasury Code, Volume I.
A proper receipt in machine-numbered Form M.P.T.C. 6 should always be obtained from the Treasury for the service postage stamps which are purchased (See Subsidiary Rule 79 of the Madhya Pradesh Treasury Code, Volume I).

(d) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(e) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

(f) Under Subsidiary Rule 181 of the Madhya Pradesh Treasury Code, Volume I, charges for remittance of money by postal money-order in payment of Government dues, should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittance may be borne by Government are specified below.

Note.—The remittance of revenues collected at outlying stations to the treasury (e.g. Subsidiary Rule 504) does not fall within the scope of Subsidiary Rule 181 and may, if necessary, be made at Government expense.

(g) Pay, travelling and other allowances and contingent charges of subordinate Government servants employed in outlying stations may be remitted by money-order at Government expense when the stations are at a distance of more than five miles from the nearest Treasury or from the remitting office at which such charges are drawn, provided that the money-order commission should not amount to more than the travelling allowance payable, if a messenger were sent to encash the bill, cash order or Government draft, as the case may be.

Note.—In special circumstances, e.g., when a suitable messenger is not available, or the journey is risky, etc., the head of a department may permit such remittance even though the money-order commission exceeds the travelling allowance that might be payable had a messenger been employed.

(h) The remittance at Government expense of scholarships will require the sanction of the State Government.

(i) Charges for remittance by postal money-order of moneys due to contractors of suppliers, etc., should not ordinarily arise. When, however, the remittance by money-order is unavoidable and is considered necessary in the interest of the public service (See Note 1 below rule 110) the cost for such remittance may be debited to Government with the special sanction of the head of the department concerned.
(II) Telegram charges.—(a) Service postage stamps only shall be used in payment of the telegrams despatched on public service whether sent from a Government or railway telegraph office.

Note.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word “State”.

(b) If any Government servant is compelled to send a telegram at a time when he is temporarily without service stamps, he should pay for it in cash and the receipt granted to him will state the value of the telegram, but will not bear on it the word “State”. The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(c) State messages may be classed as ‘express’ or ‘ordinary’ at the discretion of the sender, and the following general principles are prescribed for the guidance of Government servants who should also bear in mind the necessity for keeping expenditure as low as possible:

1. A telegram should not be sent when a letter would serve the same purpose equally well.

2. State telegrams should, as a rule, be sent in the ‘ordinary’ class.

3. Messages should be classed as ‘express’ only—
   (a) in cases of great emergency;
   (b) in cases where the despatching Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

4. State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

(d) Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph office.
APPENDIX VI

(e) The State Government alone are authorised to send foreign telegrams to officers serving under their orders on leave out of India, and on matters, relating to indent or supply of stores indented for from the High Commissioner for India. In no other case can the cost of foreign telegrams be charged against the public revenues. The following officers, however, are authorised to communicate direct by telegram with the Director General, India Store Department, regarding the supply of stores, etc., for which indents have been submitted:

1. The Director of Health Services.
2. The Director of Agriculture.
3. The Director of Public Instruction.
4. All Superintending Engineers.
5. The Principal, Mahakoshal Mahavidyalaya, Jabalpur.

(f) When an officer not entitled to send a foreign telegram finds it necessary in the interest of the public service to do so, he should ordinarily send the message through the State Government. The State Government strongly deprecate the practice whereby telegrams are, in the first instance sent as private and the cost subsequently recovered from the Government. If a breach of the order occurs through oversight or urgency, the State Government are competent to pass such charges. That rule will not, of course, apply, except in cases where the object on which the expenditure is incurred is one to which it is acknowledged that public money may properly be devoted.

(g) Payments on account of the P. T. I. and other news agencies Telegrams should be made by Cheques drawn on the State Bank of India, Calcutta, in favour of the Accounts Officer, Telegraphs, Check Office, or by Demand Drafts as per marked "on Government account".

51. Plague.—Class IV Government servants, if inoculated, will get a free grant up to a maximum of Rs. 20 per head, according to local needs. When he returns to his home, any servant who has been given a grant must return his hutting materials to Government, or refund Rs. 5 of the grant. The free grant will be limited to class IV Government servants only.

52. Police station-houses and havalats.—Payments for cleaning police station-house compounds and conservancy arrangements in police havalats should be met from the contingencies of the Police Department.

53. Portraits of officials.—They may be regarded as furniture and their purchase is neither unusual nor outside the object of administration. The expenditure on this account may be sanctioned within reasonable limits and with due regard to the status of the officer.
54. Prickly-pear and wild growth in compounds of Government buildings.—Removal of.—Prickly-pear and wild growth in compounds of Government buildings should be removed by the tenants of the buildings, and by the head of office when the buildings are occupied by public offices.

55. Printing and supply of Famine Forms.—Famine forms have been divided into two classes—"I—Forms standardised" and "II—Forms kept in stock". The standardised forms may be printed by Collectors at local presses, while the other forms can be obtained from the Revenue Department of the Secretariat on submission of indents.

56. Printing work of other Departments.—No general relaxation of the rule that Government printing shall be done at Government presses is allowable. Heads of Departments, Collectors, etc., are, however, authorised to sanction local printing of forms subject to the monetary limits specified below and also subject to the conditions specified in General Book Circular III—3 (viz., obtaining of tenders from Regd. Private presses, obtaining of necessary certificate from Superintendent, Government Printing regarding reasonableness of printing charges, etc.) until such time the Central Jail Press and/or the Government Press are enlarged to meet the requirements of all Departments of Government:

<table>
<thead>
<tr>
<th>Description</th>
<th>Monetary limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heads of offices in districts</td>
<td>500</td>
</tr>
<tr>
<td>Collectors</td>
<td>500</td>
</tr>
<tr>
<td>Heads of Departments</td>
<td>5,000</td>
</tr>
<tr>
<td>Administrative Department</td>
<td>10,000</td>
</tr>
</tbody>
</table>

(Revenue Department Memo. No. 4022-C.R.-386-XII, dated 28th June 1954)

Note.—The Monetary limit prescribed in this rule is intended for each case of local printing and not the annual limit.

57. Prizes.—The Inspector-General of Police is authorised to incur expenditure for distribution of prizes to the students "Countersigned Contingencies, of the Police Training Schools.

58. Public Prosecutors.—Whenever the Public Prosecutor has a separate room provided for his use, he will receive hot weather establishment on the same scale as Dy. Collectors, the charges therefor being met from the allotment for contingencies of the Sessions Judges' Offices.

Public Prosecutors will also be supplied at Government expense with the following articles—1 table, 1 chair, 1 small book-case without doors, 1 wooden inkstand, 2 screw-top ink-glasses.
59. Rain-guages and their platform.—(a) All charges connected with the settling up, alteration, removal or repair of rain-guage platforms within the precincts of public buildings in charge of the Public Works Department, whether required for meteorological or for revenue purposes, should be met from the Public Works Department budget. Allotment for this purpose will be made from the assignments for minor works placed at the disposal of Collector, the Director of Land Records, or the Superintending Engineers. Ordinarily the cost of rain-guage platforms required for revenue purposes will be met by the Collector, and for meteorological purposes by the Director of Land Records.

(b) Charges incurred by Collectors in setting up, altering, removing or repairing rain-guage platforms within the precincts of buildings which are not in charge of the Public Works Department are treated as “Office Expenses and Miscellaneous” of the Revenue Department and as such they are debitable to “25—General Administration—District Administration” against the allotment for contract contingencies.

(c) The cost for the guages themselves, whether required to meteorological or revenue purposes will invariably be borne by the civil department, except when they are required for investigative purposes by the Irrigation Branch of the Public Works Department, when their cost will be met from the funds of the Public Works Department.

(d) Whenever a rain-guage or measure-glass is required at any rain-guage station, an indent form, which may be obtained from the Mathematical Instrument Office, Calcutta, should be filled up and sent for countersignature to the Director of Land Records, Madhya Pradesh. The latter officer will forward the indent to the Mathematical Instrument Office, and this office will, on its receipt, send the rain-guage or measure-glass direct to the station requiring it, and will recover the cost from the officer countersigning the indent.

60. I. Office accommodation.—The Administrative Departments of Government may grant allowances for the provision of office accommodation upon the following conditions:

(i) If separate accommodation is provided, the allowance shall not exceed the actual rent paid for such accommodation;

(ii) If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property;

(iii) The allowance shall not exceed (i) any general or special departmental limit which is or may be prescribed by authority, or (ii) what is ascertained in the Public Works Department to be a proper proportion of the rent of the house jointly occupied with reference—

(a) to the share of the accommodation occupied;
(b) to the injury to the house as a private residence from its partial accommodation as a public office.

II. Rent.—(a) When an accommodation is hired for departmental use a certificate as regards the reasonableness of the rent should be given by the Collector of the district concerned;

(b) The rent of any land or building occupied for public purposes shall be paid by the public officer or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required;

(c) This rule does not authorise payments or adjustments between departments;

*(d) The Heads of Departments have been delegated the following powers subject to the production of the certificates about reasonableness of rent and non-availability of public building from the Collectors and the Executive Engineer, concerned respectively:—

†(i) Full powers to sanction hiring of accommodation for office/training centres;

(ii) to sanction hiring of accommodation for purposes other than office accommodation up to a limit of Rs. 150 per month.


†The term "training centre" includes Educational institutions and hostels also.

III. When the accommodation is provided in a building partly used as a private residence.

One-half of the total rent subject to a maximum of Rs. 400 a month.

In addition to these powers the Heads of Offices of Police Department are authorised to sanction the payments of rent up to the fixed square feet area for each category of employees at the rates fixed by the government per month. In each case for private quarters occupied by police subordinates who are entitled to rent-free quarters when Government quarters are not available. Heads of Departments may also sanction the payment of rent up to a limit of Rs. 1200 per annum in each case on lands and buildings leased by Government for public purposes other than the provision of ordinary office accommodation.

The Commissioners of Divisions are empowered to sanction payment of rent for godowns taken on hire for storage of Government Food-grains up to a limit of Rs. 5000 per annum.

*(Food Department memo No. 5407/1813—XXX/60, dated 28th July 1960).
APPENDIX VI

The Collectors have full powers:—

(i) to sanction hiring of private accommodation for office purposes;

(ii) to sanction hiring of private accommodation for purposes other than office accommodation up to a limit of Rs. 100 per month.


Note 1.—The above powers should be held to apply to annual leases only.

Note 2.—Heads of Offices have full powers to sanction house rent to those who are entitled for rent-free accommodation.

Note 3.—(a) The power to sanction leases of buildings for Normal Schools, Training Institutions, Primary Schools, Secondary Schools, Hostels, Industrial Schools and Garages up to a rent of Rs. 400 per mensem for a period of five years has been delegated to the Director of Public Instruction (b) The power to sanction leases of buildings and hostels for the Government Primary Schools up to a rent of Rs. 100 p.m. for a period of five years has been delegated to the Divisional Superintendents of Education and the Inspectors of Schools.

A condition that the building taken on rent will be leased by Government, if necessary, at any time by giving three months' notice to the landlord, should be included in all cases.


61. Repairs.—See "12—Construction and repairs".

61-A. Rewards.—When in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the Collector to the effect that the reward has been duly paid should be endorsed on the receipt in lieu of the claimant's signature ordinarily required. Similarly in the case of rewards payable to informers in excise and opium cases, as well as in cases under the Stamp Act or Gambling Act, whose names the police do not think it expedient to disclose, a certificate from the District Superintendent of Police that the amount drawn for rewards to informers has been duly distributed and that the receipt has been cancelled and filed should be endorsed on the simple receipt.

A similar procedure should be followed in the case of secret service expenditure in the Police Department, the necessary certificate being furnished by the Disbursing Officer concerned.
61-B. Remuneration of temporary Potdars.—Temporary Potdars are paid such remuneration as may be fixed by the State Government. The rate of remuneration fixed by Government is Rs. 2.25 nP. each per day.

The remuneration of extra (temporary) Potdars employed in treasuries for counting and verifying receipts of remittances should be debited to the head "Countersigned Contingencies" against the Major head 19—General Administration", whereas the allowances of a Potdar (permanent or temporary) accompanying a remittance, should be debited to "Pay of Establishment".

62. Royalty on stone.—When stone is removed from a Government quarry by the Jail Department for the purpose of Jail industry, royalty at the prescribed rate shall be levied in cash and credited to the Revenue Department.

63. Sales Tax.—A certificate in the following form should be furnished by Drawing and Disbursing Officers on each sub-voucher in which sales-tax has been included as specific item:

"Certified that the goods on which sales-tax has been charged have not been exempted under the Central State Sales-Tax Act or the Rules made thereunder and that the charges on account of sales tax on these goods are correct under the provisions of that Act or the Rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that sales-tax is payable by Government.

63-A. Sanitary installations.—See "16—Electrical installations".

64. Scales (Country).—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

64-A.—Secret Service Expenditure:—

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

(2) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.
(3) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the office mentioned in para (4) below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry.

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

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

(5) The accounts of secret service expenditure will not be subjected to scrutiny by the Audit Authority.

65. **Section-writing and copying.**—(a) No charges may be made for section-writing, i.e., for copying manuscripts or for similar work by piece-work or otherwise by private agency, without the previous sanction of the authority competent to sanction which could sanction entertainment of a corresponding temporary establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(b) No person in receipt of a pay from Government can be paid for section-writing, save with the special sanction of the Administrative Department of the State Government, and no periodical allowance may be charged as section writing.
(c) All orders sanctioning payment of charges for section-writing, should be communicated to the Accountant-General. The amount should be drawn on the Form of Simple Receipt (M.P. T. C. 76) with necessary changes, quoting reference to the orders of the sanctioning authority and supported by a statement showing the details of the work done and the amount billed for.

Note.—Heads of Departments, Controlling Officer, Collectors and District and Sessions Judges may sanction section-writing and copying charges within the maximum rates prescribed below provided the budget allotment on this account is not exceeded:—

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Nature of work</th>
<th>Maximum rates in each case</th>
</tr>
</thead>
<tbody>
<tr>
<td>*1.</td>
<td>Ordinary copying from—</td>
<td>Re. 1.00 for every 300 words.</td>
</tr>
<tr>
<td></td>
<td>(a) English type script or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>manuscript.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Indian languages type</td>
<td>0.10 Ps. for every 60 words.</td>
</tr>
<tr>
<td></td>
<td>script or manuscript.</td>
<td></td>
</tr>
<tr>
<td>*2.</td>
<td>Copy of statements in Eng-</td>
<td>15 Ps. for every 300 words.</td>
</tr>
<tr>
<td></td>
<td>lish and Indian language.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Comparing</td>
<td></td>
</tr>
<tr>
<td>*4.</td>
<td>Copying of Documents—</td>
<td>0.15 Ps. for every 240 words.</td>
</tr>
<tr>
<td></td>
<td>(a) Ordinary</td>
<td>For copying in languages other than Hindi reasonable rate that</td>
</tr>
<tr>
<td></td>
<td>(b) Marwari, Gujrathi, etc.</td>
<td>may be agreed by the party and the petition writer and approv-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ed by the Collector.</td>
</tr>
<tr>
<td>*5.</td>
<td>Map Tracing</td>
<td>Rs. 2.00 per map.</td>
</tr>
<tr>
<td>6.</td>
<td>Translation of documents</td>
<td>Rupee one for every 300 words.</td>
</tr>
<tr>
<td>7.</td>
<td>Proof checking</td>
<td>Rupee one for every 10 pages.</td>
</tr>
<tr>
<td>8.</td>
<td>Soil unit calculation</td>
<td>0.25 Ps. per 100 soil entries.</td>
</tr>
<tr>
<td>9.</td>
<td>Deduced rent slips</td>
<td>Do.</td>
</tr>
<tr>
<td>10.</td>
<td>Proposed Rent Slips</td>
<td>0.50 Ps. per 100 holdings.</td>
</tr>
<tr>
<td>11.</td>
<td>Pencil traces</td>
<td>0.56 Ps. per 100 Khasra numbers.</td>
</tr>
</tbody>
</table>
APPENDIX VI

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Nature of work</th>
<th>Maximum rates in each case</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Amendments for pencil traces.</td>
<td>0.62 Ps. per 100 Khasra numbers.</td>
</tr>
<tr>
<td>13.</td>
<td>Inking of amended sheets</td>
<td>0.50 Ps.—1st copy.</td>
</tr>
<tr>
<td>14.</td>
<td>Do.</td>
<td>0.50 Ps.—2nd copy, i.e., preparation of sadar copy of settlement misl.</td>
</tr>
<tr>
<td>*15.</td>
<td>Patwari copy of the settlement misl.</td>
<td>0.75 Ps. per 100 Khasra numbers.</td>
</tr>
<tr>
<td>*16.</td>
<td>Reference copy of the settlement misl.</td>
<td>Rupees 1.00 per 100 Khasra numbers.</td>
</tr>
<tr>
<td>*17.</td>
<td>Colouring of Maps.—full sheets.</td>
<td>Rs. 1.50 Ps. per sheet.</td>
</tr>
<tr>
<td>*19.</td>
<td>Colouring 1/2 sheet</td>
<td>0.75 Ps. per 1/2 sheet.</td>
</tr>
<tr>
<td>*20.</td>
<td>Colouring 1/4 sheet</td>
<td>0.40 P. per 1/4 sheet.</td>
</tr>
<tr>
<td>*21.</td>
<td>Khasra copying</td>
<td>0.20 P. per sheet or Rs. 1.50 per 100 Khasra numbers.</td>
</tr>
<tr>
<td>*22.</td>
<td>Jamabandi copying</td>
<td>Rs. 2.00 per 100 words.</td>
</tr>
</tbody>
</table>

Note 1.—In sanctioning extra remuneration to Government servants for section-writing the directions contained in clause (c) of F.R. 46 should be observed.

Note 2.—Four figures count as one word.

Note 3.—For duplicate copies prepared by typewriter 25 per cent. more than for single copies may be allowed.

66. **Sewing machines for the Police Department.**—The expenditure on the purchase of sewing machines may be regarded as a charge incidental to the Police Department and may be debited to the head "Purchase of Furniture".

67. **Stationery and rubber stamps.**—Vide Stationery and Forms Rules published separately.

68. **Stipends.**—General power of varying the number of stipends given in each class in the Normal Schools for women is granted to the Director of Public Instruction so that he may be able to award them according to the requirements, provided the total budget allotment sanctioned for all these stipends in any particular school is not exceeded in any year.

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* F.D. No. 794—R—2286—IV—R.V., dated the 28th March 1963
69. **Stamps for agreement from stipendiary pupils.**—The Education Department may pay as Normal School contingency half the value of stamps on which the agreements are taken from stipendiary pupils admitted to the normal schools.

70. **Stores.**—Procedure for the payment of articles ordered direct from the United Kingdom.—

(a) (1) The cost of articles obtained by a direct order from private firms and individuals in the United Kingdom has to be debited to the Indian Budget provision and each officer should make provision in the Budget for his anticipated expenditure on this account under the unit of appropriation for contingencies.

(2) Payments for these articles can be made only through the High Commissioner for India. The officer who obtains the articles by direct order should, as soon as all the formalities, necessary in connection with the receipt, inspection and verification of the articles have been completed, forward the supplier bills in original together with contingent bill and a covering letter to the Accountant-General for arranging for the necessary payment by the High Commissioner. The contingent bill should be accompanied by the copies of sanctions, etc., necessary for audit and the covering letter should state the nature of the articles purchased (if this is not clear from the bills), the month in which they have been received, the actual amount to be paid to and the complete address of each supplier. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

(3) The Accountant-General will arrange for the payment by the High Commissioner and advise the supplier that the latter has been requested to pay their claim. A copy of the advice will be endorsed to the officers at whose request payment is authorised intimating the amount debited in India so as to enable the latter to include it in his departmental contingent register.

(4) Bills for stores ordered by officers in India direct from firms abroad on F.O.B. basis subject to inspection by the Director-General, India Store Department, London, may, however, be paid by the High Commissioner. In such cases the purchasing officers may, if they consider it desirable, authorise the suppliers to submit their bills to the Director-General, India Store Department, London, who will certify that stores referred to therein have been inspected by him and despatched under his arrangement. After verification
the Director-General will pass them on to the High Commissioner for payment. Such payments are passed on to the Accounts Officers concerned through the remittance account supported by the suppliers' bills duly certified by the Director-General, India Store Department, London.

**Note 1.**—Special care should be exercised by the purchasing officer, in differentiating the articles purchased through the agency of the Director-General of Stores, India Store Department, London, from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India, whereas in the latter case the procedure prescribed above should be observed.

**Note 2.**—The procedure laid down in this rule should be followed mutatis mutandis in the case of other payments, e.g., those chargeable to the estimates for a work, to be made direct to a party in the United Kingdom.

(b) (1) In the case of urgent payments the Audit Officer or the Pay and Accounts Officer concerned should authorise the High Commissioner by telegram to disburse the amount in question and should include it in his next monthly sterling draft, making suitable note in the statement accompanying the sterling draft. This portion of the remittance may then be taken by the High Commissioner against the payment made by him on the authority of the telegram.

(2) The procedure in clause (b) (1) above should be followed only in the case of really urgent payments and the procedure prescribed in clause (i) in all other cases.

(c) In cases in which orders are placed on "free on board basis" the purchasing officers should authorise the suppliers to submit their bill to the Director-General, India Store Department, London, who will certify that the stores referred to in the bills have been inspected by him and despatched under his arrangements. After verification the Director-General will pass the bills to the High Commissioner for payment. The amount so paid will be passed on to the Accountant-General through the remittance account for adjustment supported by the supplier's bills duly certified by the Director-General, India Store Department, London. The purchasing officers should also give complete instructions to the suppliers and the Director-General of Stores, London.

71. **Subsistence allowance to bona fide labourers inoculated.**—Inoculating officers may pay to all persons inoculated who depend on bona fide manual labour for their livelihood and for whom the
72. Tablets.—The State Government will bear the cost of a mural tablet erected in acknowledgement of a donation exceeding Rs. 5,000 to any public institution.

73. I. Rates and Taxes.—(a) The sanction of Government is not required to the payment of municipal or cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessment certified to by the Executive Engineer concerned in respect of the buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the head of a department or office considers that the assessment is excessive he may represent the matter to higher authority.

(b) The sanction of the Government is not required to the payment of electric and water charges provided that the original electric and water installations were sanctioned by the competent authority.

(c) As a general rule, if a non-residential building is in the occupation of a department other than the military department, that department shall pay the taxes and charge them to its contingencies. If the building is in the occupation of more than one department the Public Works Department, or the civil department in administrative control of the building shall bear the charges which shall be debited to the maintenance estimates of the building concerned. In any case in which a lump sum is paid for all Government buildings or for a number of buildings in a municipality, the taxes shall be paid by the Public Works Department debiting them to the maintenance charges of the buildings and the proportionate or actual charges pertaining to Commercial Department, if any, shall be passed on subsequently for adjustment in those departments.

(d) Taxes on property on Government residential buildings are payable by the department on whose books the buildings are recorded and are charged to the maintenance estimates of the buildings concerned. Service taxes and other taxes, e.g., haisiyat tax which an occupier is required to pay, on such buildings and on private buildings, rented by Government which are not recoverable from the occupier are payable by the department to which the occupier belongs from the contingencies of the department and are charged to the head "Rent, Rates and Taxes". Service taxes on the camp clerks, quarters at Pachmarhi shall, however, be paid by the Public Works Department and charged to the maintenance estimates of the buildings. The bills on which charges on account of
service and other taxes will be drawn should be supported by a certificate in the following form:

"Certified that exemption from payment of service and other taxes has not been allowed to any officer drawing pay exceeding Rs. 42 a month.

(e) Taxes both on residential and non-residential buildings owned or occupied by the Military Department are debited to military estimates.

Note.—For the rules regulating the payment of rates and taxes on buildings in the occupation of departments of the Central Government or of Government servants under the administrative control of that Government, see item 74.

II. Realisation of taxes from officer of Government who occupy, free of rent, Government and private residences rented by Government.—Officials who are occupying such residences free of rent and are in receipt of actual pay not exceeding Rs. 42 per mensem are exempt from payment of all taxes whether such taxes are under local rules or custom leviable on the owner or occupier. When the actual pay of such officers exceeds Rs. 42 per mensem, taxes for services rendered, e.g., conservancy and water-rates are recoverable from them even where such taxes are under local rule or custom leviable on the owner.

III. Method of payment.—Municipal taxes on Government buildings and on private buildings rented by Government should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government Treasury. The following procedure applies to payment of taxes of such municipalities as have a banking account with the Government treasury:

On receipt of a bill for payment of municipal taxes on Government buildings and on private buildings rented by Government, the Disbursing Officer should check in every respect. If it is correct, he should prepare a separate contingent bill endorsing it in favour of the committee concerned. The bill should then be made over to the committee concerned, with instructions to attach the necessary receipts (stamped when necessary) to the bill and to present it at the treasury for payment. An advice should at the same time be sent by the disbursing officer to the Treasury Officer giving full particulars of the bill. On presentation at the treasury, the amount of the bill will be paid by transfer credit to the account of the municipality concerned, after an acknowledgement on the bill has been obtained from the Chairman or Vice-Chairman of the committee.

In the case of the Forest Department and the Divisional Officers of the Public Works Department, the following procedure should be observed:

On receipt of bills for municipal taxes of such municipalities as have a banking account with Government treasury, the Divisional Officers should check them and draw a cheque (for self or order) endorsing it
received payment by transfer credit to the Municipal Committee" and send the same to the municipal committee concerned to give the usual acknowledgement. The record of the transaction in the divisional cash book will be a single entry in the charge side, thus:

Cash Book
Rs. P.

Paid by cheque (for self or order) to the municipal committee on account of taxes...

Bills for sums less than Rs. 10 will continue to be paid in cash. In the case of municipalities which do not bank with a Government treasury, the present procedure of issuing cheques payable in cash will be continued.

IV. Certificate to accompany payment.—(1) The procedure prescribed in clause IV of rule 74 below applies to State buildings also, but where the taxes are based on the pay of occupant or on the extent of service rendered, the head of the office concerned shall be the certifying authority even though the building is borne on the books of the Public Works Department.

74. Rates and Taxes on buildings.—The following rules govern the payment of municipal taxes on buildings in the occupation of Departments of Central Government or of Government servants under the administrative control of that Government:

I. Taxes on buildings other than residential buildings.—(a) If the building is in the occupation of a single department, the taxes should be paid by that department.

(b) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid in the first instance, by any one department nominated in this behalf by the Government of India. When one of the several departments occupying a building or buildings assessed to lump sum taxes is either a military department or a commercial department, a portion of the taxes calculated pro rata in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the military or the commercial department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

Note 1.—Before payment is made by a department which is not in occupation of the entire building concerned, or if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

Note 2.—No municipal taxes are payable on public buildings situated in cantonments.
II. Taxes on buildings occupied as residences.—(a) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid in respect of the terms of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

Note.—If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(b) Taxes which are, by local rate or custom, not leviable from tenants should be paid by the departments in administrative control of the building, the portion representing taxes in the nature of the property or house-tax being treated as part of the cost of maintenance of such building and the rest, if any, being recovered from the occupants concerned.

III. The Government of India has prescribed that municipal taxes payable by the Government on Government buildings should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government Treasury.

IV. Certificate to accompany payment.—(a) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional Officer concerned in which he states either that he accepts the assessment, or if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(b) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary municipal law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority of a case in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

75. Telegram charges.—See "50-Postal and telegram charges".
76. **Telephone charges**—Allocation of charges for telephone communications installed in and between public buildings occupied by civil departments, should be debited to the contingent grant of the officer by whom they are incurred.

77. **Telephone rent and trunk-call-bills—Procedure for the settlement of**.—Telephone bills of civil Government subscribers, both Central and State Government, are paid by book transfer. The bills are at first issued in duplicate to Government subscribers, who accept the amount and return one copy of the bill duly countersigned to the Telephone Revenue Accounts Officer concerned. Once a fortnight, all the accepted bills are collected together and sent by the Telephone Revenue Accounts Offices to the Circle Posts and Telegraphs Audit Office concerned with a covering schedule. The Posts and Telegraphs Audit Offices raise original debits through Exchange Accounts against the Civil Accounts Offices concerned, as specified on the bills by the accepting officers. Credit for the amount of the accepted bills is taken in the Posts and Telegraphs Accounts in anticipation of the debit being accepted by the Civil Accounts Offices.

It has been decided with the concurrence of the Ministry of Finance (Communications) and the Comptroller and Auditor-General of India that all the telephone bills of Government subscribers not exceeding Rs. 50 each will be paid in cash or by cheque instead of by book adjustment; bills exceeding Rs. 50 each will, however, continue to be settled through book adjustment.

*Note.*—The expression "Telephone Bills" used in this rule includes besides the Trunk-call Bills and Rent Bills, bills for electric clocks, call bells, indicator drops, indicator bells, etc., and those for other miscellaneous items.


78. **Thumb impression apparatus**.—This apparatus for recording thumb impressions may be supplied free to all ex officio stamp vendors. The non-official vendors must, however, provide themselves with one set each as part of their equipment.

79. (a) **Tour establishment**.—Such as khallasis, banghy-bardars, peons or chowkidars. For scale of wages, etc., see Book Circular, Part II, Serial No. 12.

(b) The pay of the temporary establishment of khallasis, banghy-bardars and chowkidars, etc., entertained by officers while on tour, may be debited to tour charges under contingencies.

80. **Tour charges**.—All tour expenditure should be accounted for in a camp account book to be maintained by the camp clerk. The debit side should show every amount drawn to meet tour expenses, and the
credit side every amount drawn to meet the same account. The account should be balanced at the end of each month and submitted to the touring officer through the Superintendent. No item of expenditure should be accepted unless it is supported by a proper sub-voucher. The balance shown should be actually verified by the Superintendent and a certificate recorded on the account to that effect. If the touring officer is out on tour at the time the account is prepared, the balance should be verified on his return to headquarters. The camp account will be kept in addition to the contingent register, in which the items should appear as hitherto but after being checked from that account.

No amount should be allowed to remain in the possession of the accountant; money should either be held by a cashier, who has given proper security or retained in the Superintendent's safe, and the Superintendent should be held personally responsible.

Note 1.—The procedure adopted in the drawing and accounting of tour advances is contained in rule 283, Chapter 14-Advances to Government servants.

Note 2.—Camp account books should be preserved for three years after which they can be destroyed.

81. **Travelling allowance.**—The travelling allowance, if any, paid to private individuals summoned from one station to another for inspection by the proper authority before selection as candidates for an appointment should be treated as a contingent charge requiring the sanction of the State Government. The concession will, however, be granted only in exceptional cases.

82. **Travelling allowance.**—The travelling allowance of non-officials who are summoned to attend a departmental enquiry should be paid from contingencies in accordance with the scales prescribed in Supplementary Rule 136 (a) and (c) and Note 5 thereunder.

83. **Travelling allowance.**—The travelling allowance of a private legal practitioner leaving his headquarters to represent Government in any court should be paid from contingencies in accordance with the scale prescribed in the Law Department Manual.

84. **Typewriters.**—Vide Stationery and Forms Rules published separately.

85. **Typewriters—cleaning, repairing, etc. of.**—Vide Stationery and Forms Rules published separately.
86. Umbrellas—Scale of.—(1) The following scale has been prescribed for supplying umbrellas to each office in order to protect office papers and letters from damp:—

<table>
<thead>
<tr>
<th>Name of office</th>
<th>Number of umbrellas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent, Government Printing</td>
<td>12</td>
</tr>
<tr>
<td>Officers of the Co-operative Department, named below:—</td>
<td></td>
</tr>
<tr>
<td>1. Registrar.</td>
<td></td>
</tr>
<tr>
<td>2. Senior Deputy Registrar.</td>
<td></td>
</tr>
<tr>
<td>3. Junior Deputy Registrar.</td>
<td></td>
</tr>
<tr>
<td>4. Circle Officers.</td>
<td></td>
</tr>
<tr>
<td>5. Office Superintendent.</td>
<td></td>
</tr>
<tr>
<td>Note.—The Registrar, Co-operative Societies, may sanction the supply of one umbrella for the use of the orderly peons of a temporary Assistant Registrar.</td>
<td></td>
</tr>
<tr>
<td>Reformatory School, Jabalpur</td>
<td>6</td>
</tr>
<tr>
<td>Collectors</td>
<td></td>
</tr>
<tr>
<td>Inspector-General of Police</td>
<td>5</td>
</tr>
<tr>
<td>Director of Public Instruction</td>
<td></td>
</tr>
<tr>
<td>High Court of Judicature at Jabalpur</td>
<td></td>
</tr>
<tr>
<td>Commissioners of Divisions</td>
<td></td>
</tr>
<tr>
<td>Commissioner of Settlements and Director of Land Records</td>
<td>4</td>
</tr>
<tr>
<td>Commissioner of Excise</td>
<td></td>
</tr>
<tr>
<td>Chief Conservator of Forests</td>
<td></td>
</tr>
<tr>
<td>Conservator of Forests</td>
<td></td>
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<tr>
<td>Director of Agriculture</td>
<td></td>
</tr>
<tr>
<td>Director of Health Services (Medical and Health)</td>
<td></td>
</tr>
<tr>
<td>Director of Veterinary Services</td>
<td>3</td>
</tr>
<tr>
<td>Electrical Adviser to Government</td>
<td></td>
</tr>
<tr>
<td>Superintending Engineer</td>
<td></td>
</tr>
<tr>
<td>Sub-Divisional Officers, Seoni, Narsimhapur and Damoh.</td>
<td></td>
</tr>
<tr>
<td>Divisional Forest Officers</td>
<td></td>
</tr>
<tr>
<td>District Superintendents of Police</td>
<td></td>
</tr>
<tr>
<td>Settlement Officers</td>
<td></td>
</tr>
<tr>
<td>Divisional Superintendents of Education</td>
<td></td>
</tr>
<tr>
<td>Inspectresses of Schools</td>
<td></td>
</tr>
<tr>
<td>District and Sessions Judges</td>
<td>2</td>
</tr>
<tr>
<td>Divisional Officers, Public Works Department</td>
<td></td>
</tr>
<tr>
<td>Deputy Directors of Agriculture</td>
<td></td>
</tr>
<tr>
<td>Inspector-General of Registration</td>
<td></td>
</tr>
<tr>
<td>Director of Industries</td>
<td></td>
</tr>
<tr>
<td>Deputy Director of Veterinary Services</td>
<td></td>
</tr>
<tr>
<td>Name of office</td>
<td>Number of umbrellas</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>All other officers, including the office of the Registrar of Firms (except the Secretariat and the office of the Legal Remembrancer who is also Secretary to Government, Law Department).</td>
<td>1</td>
</tr>
<tr>
<td>Civil Secretariat—</td>
<td></td>
</tr>
<tr>
<td>Orderly peons to the Chief Minister and Minister of Home Affairs.</td>
<td>3 umbrellas per establishment of each Minister.</td>
</tr>
<tr>
<td>Orderedly peons to other Ministers and Chief Secretary.</td>
<td>2 umbrellas per establishment of each Minister and of Chief Secretary.</td>
</tr>
<tr>
<td>Orderedly peons to Deputy Ministers and Secretaries to Government.</td>
<td>1 umbrella per establishment with each Deputy Minister or officer.</td>
</tr>
<tr>
<td>Orderedly peons to other Secretariat Officers and peons allotted to Sections.</td>
<td>1 umbrella per establishment with each officer or Section.</td>
</tr>
<tr>
<td>Board of Revenue—</td>
<td></td>
</tr>
<tr>
<td>For office</td>
<td>1</td>
</tr>
<tr>
<td>Orderedly peons to the President, Board of Revenue.</td>
<td>2</td>
</tr>
<tr>
<td>Orderedly peons to the Member, Board of Revenue</td>
<td>2</td>
</tr>
<tr>
<td>Office of the Sales-Tax Officer, Durg</td>
<td>1</td>
</tr>
<tr>
<td>Office of the Sales-Tax Officer, Raigarh</td>
<td>1</td>
</tr>
<tr>
<td>Office of Assistant Commissioner of Sales-Tax (Appeals), Jabalpur.</td>
<td>1</td>
</tr>
<tr>
<td>Directorate of Economics and Statistics, Bhopal</td>
<td>3</td>
</tr>
<tr>
<td>Directorate of Treasuries and Accounts including the Internal Audit organisation and Accounts Training Schools.</td>
<td>3</td>
</tr>
</tbody>
</table>

(Separate Revenue Dept. No. 3521-2700-VIII, dated the 21st October 1955)
(F.D. Endt. No. 13230-3554-R-VI-III, dated the 20th December 1955)


(2) The above scale is to be regarded as a maximum only and care may be taken to see that unnecessary expenditure is not incurred and that more umbrellas are not purchased than are required for strictly official purposes.

Exception.—The scale of umbrellas for the orderly peons of the Inspectors of Steam Boilers is fixed at 5.

(3) The umbrellas may be replaced once in every 2½ years. Before new umbrellas are purchased the heads of offices should see that the old ones are really unserviceable.

87. Waterproof caps and hoods—supply of.—(1) The following scale has been laid down which should be observed by all officers in sanctioning the purchase of waterproof caps and hoods for the use of their peons and orderlies:

(i) District Offices  
(ii) Offices of Heads of Departments  
(iii) Civil Secretariat  
(iv) All other offices

One cap and hood at maximum cost of Rs. 80 to every bicycle.

The scale is to be regarded as a maximum and Heads of Departments are expected to see that unnecessary expenditure is not incurred.

(2) The minimum period after which a cap and hood may be replaced in three seasons.

88. Washing charges of uniforms.—The charges for washing the uniforms of the boy orderlies attached to the office of the Inspector-General of Police should be borne by Government.

89. Window delivery ticket.—Settlement and Assistant Settlement Officers may, at the discretion of the Commissioner of Settlement, Madhya Pradesh, incur an expenditure not exceeding Rs. 12 per annum for each office on the purchase of a window delivery ticket.
APPENDIX VII

APPENDIX 7
(See Rule 98)
Statement showing Classification of Contingent Charges

PART I

General categorisation common to all Departments

<table>
<thead>
<tr>
<th>Countersigned contingencies</th>
<th>Contract contingencies</th>
<th>Fully vouched contingencies including scale regulated and special contingencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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</tbody>
</table>

1. Petty construction and repairs.
2. Tour charges
   *2. Office expenses and miscellaneous.
   2. Service postage, telegrams and telephone charges.

3. Repair to and purchase of furniture and instruments not exceeding Rs. 10 in value in each case.
4. Pay of menials
5. Stationery purchase, local.

7. Repair to and purchase of furniture, instruments and fans exceeding Rs. 10 in value in each case.
8. Pay of menials
9. Stationery purchase, local.

11. Pay of menials
12. Stationery purchase, local.

*Previous sanction of the competent authority should be obtained before expenditure is incurred.
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>15. Hire charges for fans and heaters.</td>
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<tr>
<td>17. Conveyance charges to the staff.</td>
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<tr>
<td>18. Repair of tents.</td>
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<tr>
<td>19. Store, oil, lubricants, etc.</td>
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</table>
APPENDIX VII

PART II

Special to Department

<table>
<thead>
<tr>
<th>Department/Major head</th>
<th>Countersigned</th>
<th>Contract</th>
<th>Fully vouched</th>
</tr>
</thead>
</table>

4. Taxes on Income other than Corporation Tax.

9. Land Revenue
   1. Outlay on improvements.
   2. Cost of settlements.
   3. Cost of stores.
   4. Survey appliances and instruments.
   5. Propulsion charges and maintenance of Jeep cars.
   6. Erection and repairs of boundary pillars.
   7. Cost of Traverse and survey stones and their transportation and fitting charges.

10. State Excise
    1. Rewards by District authorities to non officials.
    2. Purchase of articles for colouring liquor.
    3. Conveyance of helpers.
    4. Commission paid to authorised spirit vendors.

14. Stamps
    1. Discount on sale of General Stamps.
    2. Discount on sale of court-fee stamps.

15. Registration fees
    1. Purchase of furniture for newly created offices.

18. Other Taxes and Duties
    1. Diet money and travelling expenses paid to court witnesses.

1. Law charges, contingencies.
2. Cost of forms.
5. Purchase of record racks.

1. Inspector's fixed contingencies.
2. Cost of forms.

1. Law charges on crop cutting experiment.
2. Law charges on crop cutting experiment.

1. Purchases of Ganja and other drugs.
2. Purchases of alcohol for use of Motor fuel.

1. Railway freight for carriage of stamp boxes.
2. Contingent expenditure on crop cutting experiment.

* Previous sanction of the competent authority should be obtained before expenditure is incurred.
19. General Administration.

1. Diet money and travelling expenses of Revenue defaulters and witnesses.
2. Contingencies in connection with debt conciliation proceedings.
3. Remuneration to copyists and examiners.

<table>
<thead>
<tr>
<th>Department/Major Head</th>
<th>Countersigned</th>
<th>Contract</th>
<th>Fully vouched</th>
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<tbody>
<tr>
<td>General Administration</td>
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</tr>
<tr>
<td>1. Diet money and travelling expenses of Revenue defaulters and witnesses.</td>
<td>1. Charges for bloodstain cases.</td>
<td></td>
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<tr>
<td>2. Contingencies in connection with debt conciliation proceedings.</td>
<td>2. Law charges (except pleader's fee).</td>
<td></td>
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</tr>
<tr>
<td>3. Remuneration to copyists and examiners.</td>
<td>3. Charges for collection of revenue processes.</td>
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<tr>
<td>5. Charges of field work in surveying.</td>
<td>5. Charges of field work in surveying.</td>
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<tr>
<td>6. Erection of and repairs to field boundary marks.</td>
<td>6. Erection of and repairs to field boundary marks.</td>
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<tr>
<td>9. Cost of land (copy of the orders to be attached to the bill).</td>
<td>9. Cost of land (copy of the orders to be attached to the bill).</td>
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</tr>
</tbody>
</table>


1. Case fees and travelling allowance of pleaders not in Government service paid by—
   (a) District and Sessions Judges, and
   (b) Collectors.
2. Diet money and travelling expenses to witnesses.
3. Fees of Government Examiners of Questioned Documents.
4. Remuneration to copyists.
5. Rewards (to non-officials).
## APPENDIX VII

<table>
<thead>
<tr>
<th>Department/Major head</th>
<th>Countersigned</th>
<th>Contract</th>
<th>Fully vouched</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>22. Jails</strong></td>
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<tr>
<td>1. Charges for livestock, tools and plants.</td>
<td>1. Daily wages to prisoners for extra work.</td>
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<tr>
<td>2. Dietary charges</td>
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<tr>
<td>3. Hospital charges</td>
<td></td>
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<tr>
<td>4. Clothing and bedding.</td>
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<tr>
<td>5. Sanitation charges</td>
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<tr>
<td>6. Charges for moving prisoners.</td>
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<tr>
<td>7. Rewards to non-officials.</td>
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<tr>
<td>8. Miscellaneous supplies and services to jails and lock-ups.</td>
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<tr>
<td>9. Purchase of raw material for jail manufactures.</td>
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<tr>
<td>10. Quinine manufacturing charges.</td>
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</tbody>
</table>

| **23. Police**        |               |          |              |
| 2. Purchase of arms, ammunition and ordnance stores. | 2. Conveyance of police clothing kit and accoutrements. |
| 5. Clothing, kit and accoutrements. | 4. Oil for lighting town and night guards. |
| 6. Allowances to the recipients of the President's/King's Police Medal or a Bar thereto who are not in effective service and to the widows. | 5. Repairs of arms. |
| 7. Allowances to the recipients of the Indian Police Medal who are not in effective service and to the widows. | 6. Transport charges. |
|                       |               |          | Police Land Improvement charges. |
|                       |               |          | 7. Lighting charges. |
|                       |               |          | 8. Cost of medicines. |
86 M. P. FINANCIAL CODE VOLUME II

<table>
<thead>
<tr>
<th>Department/Major head</th>
<th>Countersigned</th>
<th>Contract</th>
<th>Fully vouched</th>
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</thead>
<tbody>
<tr>
<td>8. Police Amenities Fund.</td>
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<tr>
<td>9. Oil and stationery allowances.</td>
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<tr>
<td>10. Secret service money.</td>
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<tr>
<td>11. Photographic charges.</td>
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<tr>
<td>12. Maintenance of police buses/vans and lorries including charges on fuel, lubricants, repairs, accessories, tools, etc.</td>
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<tr>
<td>14. Hire buses</td>
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<tr>
<td>15. Motor workshop tools.</td>
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<tr>
<td>16. Tear smoke material.</td>
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<tr>
<td>17. Examination of questioned documents.</td>
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<tr>
<td>18. Dietary charges.</td>
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<td></td>
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<tr>
<td>19. Purchase and repairs of trucks and accessories.</td>
<td></td>
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<tr>
<td>20. Miscellaneous (sports materials, etc.).</td>
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<tr>
<td>22. Prizes of students</td>
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<tr>
<td>23. Rent of quarters</td>
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</tbody>
</table>

28. Education

1. Furniture, apparatus and chemicals.
2. Hostel contingencies.
3. Cost of medicines.
4. Games funds.

* Previous sanction of the competent authority should be obtained before expenditure is incurred.
<table>
<thead>
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</thead>
</table>

*Previous sanction of the competent authority should be obtained before expenditure is incurred.*
29. Medical

- 1. X-ray charges in hospitals and dispensaries.
- 2. Purchase of room coolers.
- 3. Maintenance and running charges for ambulance cars—petrol oil, registration fees, etc.
- 4. Gratuity for donating blood.
- 5. Capitation grant for boarding-houses (sports and games).
- 6. Models and diagrams.
- 7. Prizes
- 8. Sports and games, dietary charges, and with prior sanction of competent authority, bedding and clothing in Medical Ayurvedic School.
- 9. Diet of patient in Mental Hospital.
- 10. Dairy farm, cost of medicines, clothing and bedding, raw materials for manufacture in Mental Hospitals and clothing of attendants.
- 11. Railway and road expenses of discharged lunatics.
- 12. Expenses on sports and games in Mental Hospital.

* Previous sanction of the competent authority should be obtained before expenditure is incurred.
## Appendix VII

<table>
<thead>
<tr>
<th>Department/Major head</th>
<th>Countersigned</th>
<th>Contract</th>
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<tbody>
<tr>
<td><strong>30. Public Health</strong></td>
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</tr>
<tr>
<td>1. Cost of sera and vaccines.</td>
<td>1. Purchase of medicines, instruments not exceeding Rs 10 in value for each article.</td>
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</tr>
<tr>
<td>*2. Purchase of medicines, instruments and furniture exceeding Rs 10 in value for each article.</td>
<td>2. Railway freight on parcel sent or received.</td>
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<tr>
<td>3. Purchase of woolen blankets in leprosy institutes.</td>
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<td>4. Monsoon repairs to leprosy huts.</td>
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<tr>
<td>5. Cost of clothing and bedding for lepers.</td>
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<tr>
<td>6. Cost of articles of diets for lepers.</td>
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<tr>
<td>7. Propaganda materials and health exhibitions.</td>
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<tr>
<td>8. Fee mutuations food to indoor patients in maternity and child welfare centres.</td>
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<tr>
<td>9. Medicines, instruments and dental equipment in dental clinics.</td>
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<tr>
<td>10. Pay of superior, field workers and surveillance workers in antimalaria operations.</td>
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<tr>
<td><strong>31. Agriculture</strong></td>
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<tr>
<td>*2. Purchase of cattle and implements.</td>
<td>2. Gardening implements below Rs 10.</td>
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<tr>
<td>3. Purchase of and lease of land.</td>
<td>3. Purchase of seed.</td>
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<tr>
<td>4. Subordinate and expert staff.</td>
<td>4. Feed of bullocks.</td>
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<td></td>
<td>5. Variable labour.</td>
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<tbody>
<tr>
<td>5. Agricultural Engineering</td>
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<tr>
<td>6. Upkeep of cattle and farms</td>
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<tr>
<td>7. Expenditure in connection with public exhibitions and fairs</td>
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<tr>
<td>8. Expenses of students of Agricultural Colleges, visiting farms</td>
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<tr>
<td>9. College and hostel contingencies</td>
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<tr>
<td>*10. Upkeep of playing fields</td>
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<tr>
<td>11. Expenditure on gas plants in Agriculture Colleges</td>
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<tr>
<td>12. Cost of medicines</td>
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<tr>
<td>13. Cost of experiments</td>
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<tr>
<td>14. Games contingencies</td>
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<td></td>
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<tr>
<td>15. Wages in Agricultural Engineering workshop, stores, fuel and lubricants, workshop tools, small machines, apparatus, etc., overalls, liveries, water taxes</td>
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<tr>
<td>16. Arboriculture charges</td>
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<tr>
<td>17. Contingent charges of botanical and other gardens</td>
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<tr>
<td>*18. Purchase of live and dead stock</td>
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<tr>
<td>19. Purchase of fish seeds for the development of fisheries</td>
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*Previous sanction of the competent authority should be obtained before expenditure is incurred.*
### APPENDIX VII

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<tr>
<td></td>
<td>2. Feed and care of cattle.</td>
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<td></td>
<td>*4. Purchase of stock for cattle breeding and dairy farms.</td>
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<td></td>
<td>5. Experiments and implements.</td>
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<td></td>
<td>6. Experimental animals for the M. B. Vaccine Institute, Mhow and feeding charges.</td>
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<td></td>
<td>7. Annual maintenance of Gosha-las.</td>
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<td></td>
<td>8. Purchase, feed and care of birds for the cheap poultry house research scheme.</td>
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<td>9. Cattle fairs and rallies.</td>
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<td></td>
<td>10. Purchase of serum making animals.</td>
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<td></td>
<td>11. Land development and demonstration.</td>
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<td></td>
<td>12. Subsidy to Government farms.</td>
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<tr>
<td>35. Industries</td>
<td>1. Material and equipment.</td>
<td></td>
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<tr>
<td></td>
<td>*2. Specimens and prizes at fairs.</td>
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<tr>
<td></td>
<td>3. Show-room expenses.</td>
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<td></td>
<td>5. Labour welfare activities.</td>
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<td></td>
<td>6. Provision for enforcement of labour laws.</td>
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<thead>
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<th>Fully vouched</th>
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</thead>
<tbody>
<tr>
<td>7. Exhibitions and fairs.</td>
<td>1. Repairs to plant and furniture.</td>
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<tr>
<td>8. Celebrations of Handicraft Week.</td>
<td>2. Feed for Engine.</td>
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<tr>
<td></td>
<td>2. Feed for Engine.</td>
<td>3. Maintenance of strangers and indigent persons.</td>
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<tr>
<td></td>
<td>2. Rewards for acts of gallantry.</td>
<td>6. Relief to sufferers from fire or flood.</td>
<td>7. Charges for treatment of patients.</td>
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<td></td>
<td>4. Compensation to the sufferers of 1942 movement.</td>
<td>5. Recruiting charges.</td>
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APPENDIX VIII

APPENDIX 8

(See Rule 144)

Regulations for the Conduct of the Audit of Stores and Stock Accounts

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

2. As regards purchases of stores, Audit will see that—
   
   (i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;
   
   (ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;
   
   (iii) certificates of quality and quantity are furnished by the passing and receiving officers before payment is made except where the contrary is allowed by the rules of Government regulating purchase of stores; and
   
   (iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

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

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

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess requirements for a reasonable period.
5. The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept, involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

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

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

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

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

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

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

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

APPENDIX 9

(See rule 239 and Note below Rule 250)

Instructions laying down the procedure to be followed in dealing with Applications for Advances for the construction, purchase or repair of Houses

1. On receipt of an application for an advance, the departmental superior (e.g., the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should satisfy himself by due local inquiry that the amount of the advance applied for has not been overestimated. The land or the house should be personally inspected by the departmental superior or when this is impracticable, by a gazetted assistant of his. He should then obtain from the Sub-Registrar a certificate to the effect that the property has been free from encumbrances during the past 12 years. The departmental superior should then forward the application with the report thereon to the Administrative Department of Government for sanction from Development Authorities.

After sanction “Provided that in the case of purchase of land/and house from the Madhya Pradesh Housing Board, he should submit evidence that the land or building is being purchased from Madhya Pradesh Housing Board, Bhopal and that the Board has agreed to sell it. This evidence should be in the form of a certificate from the Housing Board which, as far as may be, shall be in the form Appendix below. On submission of this evidence the non encumbrance certificate from Sub-Registrar will not be necessary. In case of All India Services Officers allotted to Madhya Pradesh State such evidence from other State Housing Boards shall be acceptable. In all such cases the procedure contained in paras 2 to 5 of the Appendix shall not be followed and the cases will be forwarded to Finance [Department for certificate of availability of funds.”

FORM OF CERTIFICATE

........................................Housing Board.

Certified that Shri........................................has been registered in .........................Housing Board for allotment of .............type house under hire purchase scheme on land acquired under the land Acquisition Act or allotted by Government of.........................................................for ........................................Housing Board.
It is further certified that the land on which the house is proposed to be built at................ together with the house so built are free from all encumbrances. It is further agreed that the Board shall have no objection in mortgaging the said property to the Government of Madhya Pradesh after the ownership is transferred to the purchaser on making full payment of all the dues to the Housing Board. The details of the house proposed for sale are as below:

1. Area of plot.
2. Cost of Land
3. Probable cost of construction.
4. Total probable amount to be paid by the purchaser.
5. Plinth area.
6. Location.

If it is any other scheme indicate the name of the scheme.

Housing Commissioner

2. Under rule 242 of the Rules the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If, therefore, it is decided to sanction the advance, the application should be forwarded to the Collector of the district concerned for verifying the applicant's title to the property.

3. The Collector or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce the title deed, if any, in his possession. The vendor should next be examined, and he also should be required to produce his title deeds. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the secretary of the municipal committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

4. The application should then be forwarded by the Collector to the Law Department with the investigating officer's report thereon for further examination of the title.

5. The Law Department will examine the applicant's title to the property and will forward the application to the Administrative Department of Government with its opinion.
6. The advance may be sanctioned after getting the certificate of availability of funds from Finance Department only if it is seen from the reports of the Collector and the Law Department that the applicant has a clear title to the property.

7. Rule 238 of the Rules requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilized for the purpose for which it was drawn before the next instalment is paid. The departmental superior or a responsible assistant should verify by personal local inspection that the conditions laid down in the rule have been fulfilled.
APPENDIX 10

(See Rule 294)

Transfer of Lands and Buildings between the Central and State Governments

1. (i) Acquisition of land for Union purposes.—When land belonging to private party has to be acquired on behalf of the Central Government, the acquisition shall be at the expense of that Government. In cases where the Central Government require any land which is in the occupation of the State Government to be transferred to them, the amount payable by the Central 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 solatium of 15 per cent. payable under the Land Acquisition Act will not transfer causes actual loss of land revenue to the State Government. The apply to such transfers.

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

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

(b) if the State Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Central 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 as a whole is not materially reduced by the division.

(e) if the State Government do not desire to assume possession of any land on the foregoing terms, the Central Government will be free to dispose of it to a third party. Before, however, so disposing of the land the Central 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 Central Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement the Central Government will be the sole judge of the terms and conditions to be imposed.
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 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 State Government and the Central Government or between the Central Government and State Government or the Railway Administration.
APPENDIX 11

Charitable Endowments and Other Trusts

Section I.—Introductory

1. Trust Funds are of two kinds.—(1) Government securities in ordinary trust; and (2) Trust Funds invested in the Treasurer of Charitable Endowments.

Note.—Detailed Rules in regard to (1) are contained in the Government Securities Manual and all correspondence relating to Government Securities in ordinary Trust should be addressed to the Reserve Bank of India while those in connection with (2) are given hereunder.

2. Trust Funds are the proceeds of private endowments or of public subscriptions placed in the hands of a public officer for any public purpose. Nothing in these rules may be applied to money obtained by taxation in any shape or by fees or fines not expressly handed over by Government to be at the absolute disposal of any officer without being paid over to Government, or by sale proceeds of anything that is the property of Government, or by money obtained at the treasury by a bill paid as a charge against Government, or by savings from any such bill.

3. These funds are, for the most part, classified as follows:—

   (1) Medical;
   (2) Educational;
   (3) Charitable;
   (4) Agriculture;
   (5) Miscellaneous.

Section II.—Miscellaneous Orders relating to Charitable Endowments

4. Under sub-section (1) of section 3 of the Charitable Endowments Act, (Act VI of 1890) the Secretary to Government, Madhya Pradesh, Finance Department has been appointed Ex-Officio to be the Treasurer of Charitable Endowments for Madhya Pradesh with effect from 1st November, 1956. The Secretary to Government, Madhya Pradesh, Finance Department also acts as agent to the Treasurer of Charitable Endowments for India discharging the functions assigned to such officer by the Charitable Endowments Act and the rules framed thereunder by the State Government.

5. When a copy of a vesting order is received by the Treasurer of Charitable Endowments, Madhya Pradesh he should at once place himself in communication with the persons who appear therefrom to be the holders of the documents of title relating to the property or of the securities mentioned in the order, and request them to forward the title deeds, or securities in a registered cover and to ensure the cover for Rs. 100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.
6. At every change of office of the Financial Secretary to Government, Madhya Pradesh, a formal transfer of charge of the Treasurer of Charitable Endowments, Madhya Pradesh, should also take place and a separate charge report supported by a statement of the total of the balances of the funds vested in the Treasurer duly signed by the relieved and relieving Treasurer should be recorded and a copy thereof should be sent to the Treasurer for India for whom the Treasurer of Charitable Endowments, Madhya Pradesh is acting as agent.

Section III.—Account and Procedure Rules for the guidance of the Administrators of Trust Funds vested in the Treasurer of Charitable Endowments.

7. These rules apply to the accounts to be kept locally by the administrators of the trust funds which have been vested in the Treasurer, Charitable Endowments, Madhya Pradesh and the accounts of which are not incorporated in those of large body such as a municipality or a Janapada Sabha. They also apply to the Mackenzie Scholarship Fund and the Raipur (Khairagarh) Jubilee Scholarship Fund, the securities of which are not vested in the Treasurer of Charitable Endowments but are held under the rules in the Government Securities Manual.

GENERAL

8. All corrections and alterations in registers shall be neatly marked in red ink, and attested by the Administrator of the Fund. Similarly all alterations in vouchers shall be attested by the payee. Erasures should, on no account, be permitted in registers, statements, vouchers or accounts of any description.

9. The accounts shall be subject to periodical examination and audit by the Examiner of Local Fund Accounts and his assistants.

10. Each fund must bear a definite name which must be adhered to in all accounts and correspondence.

CUSTODY OF TRUST MONEY

11. The moneys of trust funds shall, with the exception of any sum required as a permanent advance for meeting petty charges, be kept either in a Government Treasury, a Post Office Savings Bank or in the branch Banks of the State Bank of India.

Note.—The "Treasurer, Rajghat Sabha" is permitted as a special case to keep with him the interest on the securities of the "Durjan Singh Poor Hindus Cremation Fund" so that money may be available at any time for expenditure on the objects for which the fund is constituted.
12. Every Officer who administers one or more trust funds shall keep a book entitled "Accounts of trust moneys administered by the...... (official title of officer)". In this book shall be entered a complete list of all trust funds of which the officer has charge, with a serial number attached to each. A brief account of the nature of each fund shall also be given, showing the probable annual income of the fund and the purposes to which it is to be devoted, and quoting the correspondence or documents relating to the creation of fund. Reference to the page of the book in which the daily account of the receipts and expenditure of the fund will be found shall also be given. Sufficient space must be left after the end of the list to admit of the necessary entries regarding any new fund which may subsequently be created, being made, and several blank pages should follow the daily account of the receipts and expenditure of each fund, so as to admit of the accounts being carried on in the same book for a number of years.

13. In the case of a trust fund the moneys of which are kept in a Government treasury or a bank, which is used as a Government Treasury, and administrator of which holds a permanent advance, the daily account or cash book shall be kept in form 24 of Madhya Pradesh Financial Code.

14. In the case of a trust fund the administrator of which holds a permanent advance or the moneys of which are kept in a Post Office Savings Bank, the daily account or cash book shall be kept in form 25 of Madhya Pradesh Financial Code.

15. The account shall be opened and closed every month, and signed by the administrator. The account will be opened by bringing down in the "Government Securities" column, on the receipt side, the nominal value of the Government securities held on behalf of the fund, either by the administrator of the fund or by the Bank, and shown in the cash book as the closing balance of the previous month. The account will be closed by summing the two sides (including opening balances on the receipt side), writing the closing balances below the total of the expenditure side, and totalling, the grand total of both sides of the account will be equal.

16. The closing balance in the "Bank or Treasury" column must be compared with that shown in the pass-book of the fund. The closing balance of the fund as regards Government securities should be compared with the list of securities borne on the registers of the bank or the Treasurer, Charitable Endowments, Madhya Pradesh, as the case may be, which is published every year in the Madhya Pradesh Gazette under paragraph 112 of the Government Securities Manual.
APPENDIX XI

17. Subject to the exception noted below, all investments of trust funds, held by a Government officer for a public or quasi-public purpose, such as maintenance of a dispensary, school or the like, shall be made in Government promissory notes only; and all securities other than Government promissory notes held in trust for such purpose by a Government officer, in virtue of his office, and all such securities as may come into his possession, shall be converted into Government promissory notes.

18. If in any case owing to any legal or other difficulty, the above orders cannot be carried out, or if in any case it is not considered advisable to carry them out, the facts of the case should be reported to the State Government and the State Government will, by special orders, make such arrangement as may be necessary to protect the interests of Government and secure the safety of the trust fund or securities.

REVENUE OF TRUST FUNDS

19. Administrators of trust funds will exercise a constant scrutiny over the revenues of the funds, and will be especially careful in seeing that all moneys realised on account of a trust are credited at once in the cash book, whether the realization are remitted to the Post Office Savings Bank, branch banks of the State Bank of India, Treasury, or not.

20. All receipts should be at once paid in for credit to the account of the fund at the treasury, savings bank or bank, and should not be used for current expenditure.

21. When the cash book is maintained in form 24 of Madhya Pradesh Financial Code, the "Bank or Treasury" column on the receipt side will be utilised to exhibit all sums received on account of the fund, whether immediately paid into the treasury or not.

22. The "Cash" columns in form 25 of Madhya Pradesh Financial Code are intended to exhibit all cash transactions. Money received on account of the Fund will first be entered in the "Cash" column on the receipt side, and when paid into the treasury or bank will again be entered in the "Cash" column on the payment side and in the "Bank or Treasury" column on the receipt side. Whenever the permanent advance is recouped or money drawn from the Post Office Savings Bank, the amount will be shown by a debit of the amount in the "Bank or Treasury" column on the payment side and a credit of the amount in the "Cash" column on the receipt side.

23. The column "Government Securities" on the receipt side will be utilised to exhibit the nominal value of Government securities purchased on behalf of the fund, or obtained by donation, bequest or otherwise.
24. Payments on account of the fund shall be made either in cash out of the permanent advance, in which case the amount expended will be shown in the "Cash" column on the payment side of the cash book or by withdrawal from the Treasury-Post Office Savings Bank or branch Banks of the State Bank of India. The amount withdrawn shall immediately be entered in the "Bank or Treasury" column on the payment side of the cash book.

25. It is the duty of the administrator of a trust fund to see not only that revenues of the fund are duly realised and credited in the cash book, but also that the expenditure incurred is strictly in accordance with the terms of the trust deed. To effect this latter object, it is necessary that no payment should be ordered except on a voucher duly signed by the person to whom the payment is to be made, stamped, when necessary, and setting forth the particulars for which the money is due. For instance, if the income of a trust fund is to be devoted to purchasing a medal to be presented to a student, the mere receipt of the principal of the school to which the student belongs is not a sufficient voucher for the disbursement of the money. A bill signed by the maker of the medal in question should be presented to the administrator, and a payment order endorsed upon it, thus "Pay Rupees (in words)................ only, and debit to the account of the Trust Fund". This payment order will be signed by the administrator of the fund and cash issued for the amount. The receipt of the maker of the medal will afterwards be forwarded to the administrator of the fund to be filed as a voucher in support of the debit in the cash book. Again, if the income of the fund is to be devoted to the maintenance of a school, the simple receipt of the headmaster or principal of the school will not be sufficient voucher for the payment of money. In this case, the headmaster or principal of the school benefited should prepare for the administrator an account supported by sub-vouchers, showing that the money has really been expended on the bona fide purposes of the school only. This account will be examined and passed in the usual manner by the administrator.

26. Vouchers must be forthcoming (except for very petty charges) in support of every entry on the payment side of the cash book. They should be filed in a guard book, and numbered consecutively for the year in order of payment.

ANNUAL ACCOUNTS

27. The administering officer of a trust fund shall render his annual accounts direct to the Secretary to Government in the Finance Department.

28. The account shall be submitted as soon as possible after the 31st March in each year, and shall be in form 26 of the Madhya Pradesh Financial Code and shall be supplemented by two schedules one of receipts and one of payments.
29. In the schedules, the receipts and expenditure shall be classified under the following heads:

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>MEDICAL</td>
<td></td>
</tr>
<tr>
<td>Voluntary subscriptions</td>
<td>Salaries and allowances of Medical Officers.</td>
</tr>
<tr>
<td>Interest on Securities</td>
<td>Allowances of other establishments.</td>
</tr>
<tr>
<td>Revenue from Land</td>
<td>Scholarships.</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Purchases of medicines, and stores.</td>
</tr>
<tr>
<td></td>
<td>Petty construction and repairs.</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EDUCATION</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees from students</td>
<td>Salaries and allowances to teachers.</td>
</tr>
<tr>
<td>Interest on Securities</td>
<td>Scholarships.</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Prizes and rewards to students.</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIBRARY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly subscriptions</td>
<td>Establishment.</td>
</tr>
<tr>
<td>Interest on Securities</td>
<td>Petty construction and repair.</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Purchase of books and periodicals.</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CHARITY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly subscriptions</td>
<td>Money allowance and food to indigent persons.</td>
</tr>
<tr>
<td>Voluntary donations</td>
<td>Distribution of clothes to indigent persons.</td>
</tr>
<tr>
<td>Interest on Securities</td>
<td>Maintenance of sarais.</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Establishment.</td>
</tr>
<tr>
<td></td>
<td>Petty construction and repairs.</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous.</td>
</tr>
</tbody>
</table>

Any of the heads shown above may be abridged or sub-divided to suit the circumstances of each fund.

30. The opening balance shall be carefully agreed with the closing balance of the previous annual account, and the closing balance shall be verified as follows:

1) The Securities, by a reference to the published list.

2) The amount of the balance in the "Bank or Treasury" column, by a certificate that the amount agrees with the balance shown in the pass book of fund.

3) The cash, by a certificate that it was really in the administrator's possession on the 31st March.
31. No vouchers for expenditure are required to be submitted with the account, but the administrator shall certify—

(1) that he has duly and carefully kept an account of the fund in the prescribed manner;

(2) that he has carefully superintended both the receipts and expenditure of the fund, and believed that the latter is expedient and proper with reference to the objects of the fund;

(3) that he has, so far as is possible, obtained receipts for his expenditure.

32. The administering officer will, of course, hold himself ready to give any further explanation that may be required.

ANNEXURE 'A'

THE CHARITABLE ENDOWMENTS (MADHYA PRADESH) RULES, 1957

1. Short title and application.—(1) These Rules may be called "The Charitable Endowments (Madhya Pradesh) Rules, 1957".

(2) They apply to charitable endowments the objects of which do not extend beyond the State of Madhya Pradesh or are objects, to which the executive authority of the State Government extends.

2. Interpretation.—In these Rules—

(a) "The Act" means the Charitable Endowments Act, 1890;

(b) "Treasurer" means the Treasurer of Charitable Endowments for the State of Madhya Pradesh for the time being appointed under sub-section (1) of Section 3 of the Act and includes such other officer as the Treasurer may appoint to discharge any of the functions assigned to him under these Rules;

(c) "Form" means a form appended to these Rules.

3. Previous publication of vesting orders and schemes.—In cases in which private persons apply for a vesting order or a scheme or, modification of a scheme, and in all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment there shall, ordinarily, unless the State Government otherwise directs, be previous publication of the proposed vesting order or scheme or modification.

4. Mode of previous publication.—(1) Unless the State Government is of opinion that a proposed vesting order or proposed scheme or modification of a scheme may be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification or a sufficient abstract thereof, for the information of persons likely to be affected thereby.
(2) The publication shall be made in the Official Gazette and in such other manner as the State Government may direct.

(3) There shall be published, with a draft or abstract, a notice specifying a date on or after which the proposed order, scheme or modification will be taken into consideration by the State Government.

(4) The State Government shall consider any objection or suggestion which it may receive from any person with respect to the proposed order, scheme or modification thereof before the date specified in the notice under sub-rule 3.

5. Costs.—The cost of the previous publication under rule 4 of any proposed order, scheme or modification of a scheme, and any other costs incurred or which may be incurred in the making of the orders or in the settlement of a scheme or modification of a scheme shall be paid by the applicant for the order, scheme or modification as the case may be, and, if the State Government so directs, may be paid by him, out of any money in his possession pertaining to the trust to which his application relates.

6. Securities which may vest in the Treasurers.—No securities for money except the securities mentioned in clauses (a), (b), (bb), (c) and (i) of section 20 of the Indian Trusts Act, 1882 (II of 1882), shall be vested in the Treasurer.

7. Accounts of Trusts consisting of immovable property.—In the case of property vested in the Treasurer other than securities for money, the person acting in the administration of the trust and having, under sub-section (3) of section 8 of the Act, the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by him, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust and shall, on the demand of the State Government, submit annually to such public servant as the State Government may appoint in this behalf, in such form and at such time as the State Government may prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the State Government may from time to time see fit to require.

8. Fees.—(1) The following fees are prescribed as the fees to be paid to the State Government in respect of any property vested under the Act in the Treasurer:

(i) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.
(ii) In the case of securities for money, at the rate of one paisa for every rupee of interest collected, the fee shall be charged on interest by rounding off the amount, to the nearest rupee, fractions of a rupee below fifty paise being disregarded and fifty paise or more being reckoned as one rupee.

(2) The Treasurer may deduct any fees payable to the State Government under this rule on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount shall be claimed from the administrators of the endowment.

9. Vesting orders how filed.—All copies of vesting orders received by the Treasurer shall be filed together and shall be numbered in consecutive order of their receipt; when a sufficient number have been received, they shall be bound in volumes. A note shall be made on each vesting orders of any entries in the registers prescribed under these Rules relating to the property vesting in the Treasurer under the order.

10. Registers of Securities.—On the receipt of any securities for money, or on their purchase by himself, the Treasurer shall record their receipt in a register in Form I. He shall also keep a separate account for each endowment in Form 2, in which he shall record all receipts, including any amount sent for investment, and all disbursements. In the cash account in Part II of Form 2 the Treasurer shall record only his own transactions (such as the payment of money to the administrators), and not the transactions of the administrators of the endowment fund.

11. Stock Disposal Register.—The Treasurer shall enter all securities returned or sold by him in a register in Form 3. Returns shall also be entered in Form 2, where the amount returned will be deducted from the capital of the endowment concerned.

12. Custody of Securities.—On the issue of a vesting order under section 4 of the Act in respect of any securities for money, the person authorised under section 6 of the Act to make the application for such vesting order shall, as soon as practicable, forward to the Treasurer the said securities. The Treasurer shall after recording the receipt of the said securities in the registers kept under rule 10 and also in the Treasurer's Stock Register (Form 6), send them to the Manager, Reserve Bank of India, Bombay for conversion and safe custody.

13. Register of Property other than Securities.—The Treasurer shall enter in a register in Form 4 any property other than securities which become vested in him, and shall record in the same register against the original entry a note of any property of which he is divested.

14. Accounting of interest.—The Demand Drafts issued by the Reserve Bank of India, Bombay, half-yearly for the aggregate amount of interest on securities relating to each kind of loan held in trust should be sent to the State Bank of India, Bhopal, duly endorsed for payment
by transfer credit to the Personal Deposit Account of the Treasurer at the Bhopal Treasury. The receipt and payment shall be entered in the register in Form 7. The interest will be distributed to the various ledger accounts in the register in Form 2, in which the gross amounts shall be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being shown as a disbursement. Payment of interest will be made to the administrators at headquarters by personal deposit cheques and to those residing outside the headquarters by demand drafts. A memo for forwarding the cheque or demand draft shall be prepared in Form 8.

15. Verification of the quarterly statement of the Reserve Bank of India showing the securities in its custody.—The Treasurer shall verify the balances shown in the statement of securities in the custody of the Reserve Bank sent by the Bank at the end of every quarter with Treasurer's Stock Register (Form 6) and the Register of Securities (Form 1) and record a note of the verification in both the registers. The result of the verification shall be reported to the Reserve Bank.

16. Publication of accounts.—A list of all properties vested in the Treasurer and an abstract of the accounts of the interest shall be published in the Official Gazette on the 1st of June of each year.

17. Form of publication of list and abstract.—The list of properties vested in the Treasurer shall be published in Form 5. Part I will relate to properties other than securities and will also contain the abstract of accounts required by the Act to be published. The Treasurer shall demand and receive acknowledgements of the correctness of the balances when so published, from the administrators of endowment funds or from any one or more of their body who may have been authorised by the administrators to give such acknowledgements. The acknowledgement shall be obtained in Form 9.

18. Audit.—The Treasurer's accounts will be audited annually by the Examiner, Local Fund Accounts, Madhya Pradesh and his Assistants.
### FORM 1

*(See rule 10)*

**Register of Securities held under Act VI of 1890**

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Date of receipt</th>
<th>Name or brief description charitable endowment</th>
<th>From whom received</th>
<th>No. and date of forwarding letter</th>
<th>Nature of securities—Government securities 3½ per cent loan of 1865 guaranteed Railway debentures, etc.</th>
<th>Distinguishing number of each security</th>
<th>Nominal value of each security</th>
<th>Total nominal value of each separate endowment</th>
<th>Ledger folio</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FORM 2

*(See rule 10)*

**Ledger Account of Securities held under Act VI of 1890**

1. Name of Endowment
2. Particulars of vesting order
3. When vested in Treasurer
4. Names of Administrators
5. To whom interest is to be sent
### Part I-Account of Capital

<table>
<thead>
<tr>
<th>S. No. in Form I</th>
<th>Particulars (e.g. received or returned, etc.)</th>
<th>Details of securities (distinguishing number, etc.)</th>
<th>Value of each security (Separate cost for each kind)</th>
<th>Amount of yearly interest</th>
<th>Rate to which interest has been paid on receipt</th>
<th>Initials of Treasurer or Assistant-in-charge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>3 1/2 per cent loan of 1865</td>
<td>Guaranteed Railway.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N. B. —The balance of the value columns must be worked out on every day on which there is a new entry.

### Part II-Cash Account

<table>
<thead>
<tr>
<th>Receipt</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Particulars</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N. B.—To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (ruled only for the cash account) may be left for each account so that the account may be carried on for several years without opening fresh ledger account.
**FORM 3**
*(See rule 11)*

**Stock Disposal Register**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Date of entry</th>
<th>Name of the Fund or Trust</th>
<th>No. of entries in Stock Register</th>
<th>Amounts disposed of</th>
<th>How disposed of</th>
<th>Initials of Treasurer or Assistant-in-charge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**APPENDIX XI**

**FORM 4**

*(See Rule 13)*

**Register of Properties, other than Securities held under Act VI of 1890**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particulars of vesting order</th>
<th>Name of endowment</th>
<th>Administrators of properties.</th>
<th>Property held</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td></td>
<td>Description</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td></td>
<td>(6)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>value</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Annual income if known</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description.</th>
<th>Date of receipt</th>
<th>Where deposited</th>
<th>Date of return</th>
<th>To whom returned</th>
<th>Authority for return</th>
<th>Initials of Treasurer or Assistant-in-charge</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
<td></td>
</tr>
</tbody>
</table>
FORM 5
(See Rule 17)
LIST AND ABSTRACT ACCOUNT OF PROPERTIES HELD UNDER ACT VI OF 1890
Part I—List of Properties other than Securities

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Particulars of vesting order</th>
<th>Name of endowment</th>
<th>Administrators of property</th>
<th>Property held</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FORM 5 C conld.
Part II—List and Abstract Account of Securities

<table>
<thead>
<tr>
<th>Case No.</th>
<th>Name of endowment</th>
<th>person in whose behalf held</th>
<th>Particulars of securities</th>
<th>Total of securities</th>
<th>Cash Receipts</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Interest or dividend realised</td>
<td>other cash receipts</td>
</tr>
</tbody>
</table>

"Certified that the particulars of securities shown above have been compared with the statement of securities in the custody of the Reserve Bank of India, Bombay and have been found to agree both as to number and value."
### FORM 6
(See Rule 12)

**Treasurer's Stock Register of ............... per cent. loan of .........................**

<table>
<thead>
<tr>
<th>No. of case in Form No.</th>
<th>S. No.</th>
<th>Date of entry</th>
<th>To what fund or Trust the investment belongs</th>
<th>To whom interest is to be remitted</th>
<th>Amount of investment</th>
<th>Amount of half-yearly interest</th>
<th>Pair of columns for noting interest payment by cheque or demand draft</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FORM 7
(See Rule 14)

**Treasurer's Cash Book showing receipt and payment of interest**

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. and date Bank Draft</td>
<td>Total amount credited to the P. D. Account of Treasurer Charitable Endowments</td>
</tr>
<tr>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FORM 8
(See Rule 14)
Office of the Treasurer of Charitable Endowments,
Madhya Pradesh

No. ............... dated the ............... 198 .

To
The ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... 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............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ............... ......
<table>
<thead>
<tr>
<th>Name of Fund</th>
<th>Details of investment</th>
<th>Gross interest</th>
<th>Commission deducted</th>
<th>Less Income Tax</th>
<th>Net amount payable</th>
<th>Ledger folio</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs. P.</td>
<td>Rs. P.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FORM 18 (contd.)**
COUNTERFOIL

Requisition for Certificate of Annual Balances of Charitable Endowments

No. Dated 198
Endowment ........................................
District ...........................................
Officer addressed ..............................
Year ending the ................................. 198
Account published on pages ...................
of the Madhya Pradesh Gazette, dated the 198

Treasurer of charitable Endowments, Madhya Pradesh.

FORM 9

(See Rule 17)

Office of the Treasurer of Charitable Endowments Madhya Pradesh.

No. Dated the 198
To

The..............................................

Sir,

With reference to rule 17 to Annexure to Appendix 11 of the Madhya Pradesh Financial Code, Volume II, I am to request to certify, at your earliest convenience the correctness or otherwise of the account of the for the year ending 198 published at pages of Madhya Pradesh Gazette, dated the 198.

Yours faithfully,

Treasurer of Charitable Endowments, Madhya Pradesh.
ANNEXURE B

THE CHARITABLE ENDOWMENTS ACT, No. VI OF 1890
(7TH MARCH 1890)

An Act to provide for the vesting and administration of property held in trust for charitable purposes.

Whereas it is expedient to provide for the vesting and administration of property held in trust for charitable purposes.

It is hereby enacted as follows:

1. Title, extent and commencement.—(1) This Act may be called the Charitable Endowments Act, 1890.

(2) It extends to the whole of India, except the State of Jammu and Kashmir.

(3) It shall come into force on the first day of October 1890.

2. Definition.—In this Act, "Charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility but does not include a purpose which relates exclusively to religious teaching or worship.

3. Appointment and incorporation of Treasurer of Charitable Endowments.—(1) The Central Government may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for India and the Government of any Province may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the Province.

(2) Such Treasurer shall, for the purposes of taking, holding and transferring movable or immovable property under the authority of this Act, be a corporation sole by the name of the Treasurer of Charitable Endowments for India or, as the case may be, the Province and, such Treasurer shall have perpetual succession and a corporate seal, and may sue and be sued in his corporate name.

3-A. Definition of appropriate Government, etc.—In the subsequent provision of this Act, "the appropriate Government" means as respects a charitable endowment, the objects of which do not extend beyond a single Province and are not objects to which the executive authority of the Central Government extends, the Government of the Province, and as respects any other Charitable Endowment, the Central Government.

4. Orders vesting property in Treasurer.—(1) Where any property is held or is to be applied in trust for a charitable purpose, the appropriate Government, if it thinks fit, may, on application made as hereinafter
mentioned, and subject to the other provisions of this section, order, by notification in the official gazette, that the property be vested in the Treasurer of Charitable Endowments on such terms as to the application of the property or the income thereof as may be agreed on between the appropriate Government and the person or persons making the application, and the property shall thereupon so vest accordingly.

(2) When any property has vested under this section in a Treasurer of Charitable Endowments, he is entitled to all documents of title relating thereto.

(3) An order under this section vesting property in a Treasurer of Charitable Endowments shall not require or be deemed to require him to administer the property, or impose or be deemed to impose upon him the duty of a trustee with respect to the administration thereof.

5. Schemes for administration of property vested in the Treasurer.—
(1) On application made as hereinafter mentioned, with the concurrence of the person or persons making the application, the appropriate Government, if it thinks fit, may settle a scheme for the administration of any property which has been or is to be vested in the Treasurer of Charitable Endowments, and may in such scheme appoint, by name or office, a person or persons, not being or including such Treasurer, to administer the property.

(2) On application made as herein after mentioned, and with the concurrence of the person or persons making the application, the appropriate Government may, if it thinks fit, modify any scheme settled under this section or substitute another scheme in its stead.

(3) A scheme settled, modified or substituted under this section shall, subject to the other provisions of this section, come into operation on a day to be appointed by the appropriate Government in this behalf, and shall remain in force so long as the property to which it relates continues to be vested in the Treasurers of Charitable Endowments or until it has been modified or another such scheme has been substituted in its stead.

(4) Such a scheme, when it comes into operation, shall supersede any decree or direction relating to the subject-matter thereof in so far as such decree or direction is in any way repugnant thereto, and its validity shall not be questioned in any Court nor shall any Court give, in contravention of the provisions of the scheme or in any way contrary or in addition thereto, a decree or direction regarding the administration of the property to which the scheme relates. Provided nothing in this sub-section shall be construed as precluding a Court from enquiring whether the Government by which a scheme was made was the appropriate Government.

(5) In the settlement of such a scheme effect shall be given to the wishes of the author of the trust so far as they can be ascertained, and, in the opinion of the Local Government, a fact can reasonably be given to them.
(6) Where a scheme has been settled under this section for the administration of property not already vested in the Treasurer of Charitable Endowments it shall not come into operation until the property has become so vested.

6. Mode of applying for vesting orders and schemes.—(1) The application referred to in the two last foregoing sections must be made—

(a) if the property is already held in trust for a charitable purpose, then by the person acting in the administration of the trust, or, where there are more persons than one so acting, then by those persons or a majority of them; and

(b) if the property is to be applied in trust for such a purpose, then by the person or persons proposing so to apply it.

(2) For the purposes of this section the executor or administrator of a deceased trustee of property held in trust for a charitable purpose shall be deemed to be a person acting in the administration of the trust.

7. Bare trusteeship of Treasurer.—(1) Subject to the provisions of this Act a Treasurer of Charitable Endowments shall not, as such Treasurer, act in the administration of any trust whereof any of the property is for the time being vested in him under this Act.

(2) Such Treasurer shall keep a separate account of each property for the time being so vested in so far as the property consists of securities for money, and shall apply the property or the income thereof in accordance with the provision made in that behalf in the vesting order under section 4 or in the scheme, if any, under section 5, or in both those documents.

(3) In the case of any property so vested other than securities for money, such Treasurer shall, subject to any special order which he may receive from the authority by whose order the property became vested in him, permit the persons acting in the administration of the trust to have the possession, management and control of the property, and the application of the income thereof, as if the property had been vested in them.

8. Annual publication of list of properties vested in Treasurer.—A Treasurer of Charitable Endowments shall cause to be published annually in the local official gazette, at such time as the appropriate Government may direct, a list of all properties for the time being vested in him under this Act and an abstract of all accounts kept by him under sub-section (2) of the last foregoing section.
9. Limitation of functions and powers of Treasurer.—(1) A Treasurer of Charitable Endowments shall always be a sole trustee, and shall not, as such Treasurer, take or hold any property otherwise than under the provisions of this Act, or, subject to those provisions, transfer any property vested in him except in obedience to a decree divesting him of the property, or in compliance with a direction in that behalf issuing from the authority by whose order the property became vested in him.

(2) Such a direction may require the Treasurer to sell or otherwise dispose of any property vested in him, and, with the sanction of the authority issuing the direction, to invest the proceeds of the sale or other disposal of the property in any such security for money as is specified in the direction or in the purchase of immovable property.

(3) When a Treasurer of Charitable Endowments is divested by a direction of the appropriate Government or the Governor General in Council under this section, of any property, it shall vest in the person or persons acting in the administration thereof and be held by him or them on the same trusts as those on which it was held by such Treasurer.

10. Provision for continuance of office of Treasurer in certain contingencies.—If the office held by an officer of the Government who has been appointed to be a Treasurer of Charitable Endowments is abolished or its name is changed, the appropriate Government may appoint the same or another officer of the Government by the name of his office to be such Treasurer, and thereupon the holder of the latter office shall be deemed for the purposes of this Act to be the successor in office of the holder of the former office.

11. If by reason of any alteration of the areas or by reason of the appointment of a Treasurer of Charitable Endowments for India or for any Province for which such a Treasurer has not previously been appointed subject to a Local Government, or for any other reason, it appears to the Central Government that any property vested in a Treasurer of Charitable Endowments should be vested in another such Treasurer, that Government may direct that the property shall be so vested, and thereupon it shall vest in that other Treasurer and his successors as fully and effectually for the purposes of this Act as if it had been originally vested in him under this Act.

12. Power to frame forms and make rules.—The appropriate Government may make rules consistent with this Act for—

(a) prescribing the fees to be paid to the Government in respect of any property vested under this Act in a Treasurer of Charitable Endowments;

(b) regulating the cases and the mode in which schemes or any modification thereof are to be published before they are settled or made thereunder section 5;
APPENDIX XI

(c) prescribing the forms in which accounts are to be kept by Treasurer of Charitable Endowments and the mode in which such accounts are to be audited; and

(d) generally carrying into effect the purposes of this Act.

13. Indemnity to Government and Treasurer.—No suit shall be instituted against the Government in respect of anything done or purporting to be done under this Act, or in respect of any alleged neglect or omission to perform any duty devolving on the Government under this Act, or in respect of the exercise of, or the failure to exercise, any power conferred by this Act on the Government, nor shall any suit be instituted against a Treasurer of Charitable Endowments except for divesting him of property on the ground of its not being subject to a trust for a charitable purpose, or for making him chargeable with or accountable for the loss or misapplication of any property vested in him, or the income thereof, where the loss or misapplication has been occasioned by or through his wilful neglect or default.

14. Saving with respect to Advocate General and Official Trustee.—Nothing in this Act shall be construed to impair the operation of section 111 of the I Statute 53 George III, Chapter 155, or any other enactment for the time being in force, respecting the authority of an Advocate General at a presidency to act with respect to any charity or of sections 8, 9, 10 and 11 of Act 2, No. XVII of 1864 (an Act to constitute an office of Official Trustee) respecting the vesting of property in trust for a charitable purpose in an Official Trustee.

15. (General controlling authority of Governor General in Council) repealed by the Devolution Act, 1920 (XXXVIII of 1920).


1. The East India Company Act, 1813 now repealed by the Government of India Act, 1915.

2. The Official Trustees Act, 1864, now repealed by the Official Trustees Act, 1913 (II of 1913).
Destruction of Office Records connected with Accounts

The destruction of records (including correspondence) connected with account is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Comptroller and Auditor General of India:

(a) The following should on no account be destroyed:

- Records connected with expenditure which is within the period of limitation fixed by law.
- Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
- Record connected with claims to service and personal matters affecting persons in the service.
- Orders and sanctions of a permanent character, until revised.

(b) The following should be preserved for not less than the periods specified against them:

<table>
<thead>
<tr>
<th>Description of Records</th>
<th>Period of preservation (expressed in complete years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Register of contingent expenditure</td>
<td>5 Years</td>
</tr>
<tr>
<td>2. District Office Registers of Jaglia and Mahars.</td>
<td>5 Years</td>
</tr>
<tr>
<td>3. (i) Cash Book</td>
<td>20 Years</td>
</tr>
<tr>
<td>(ii) Bill Register</td>
<td></td>
</tr>
<tr>
<td>4. Detailed budget estimates of an office</td>
<td>5 Years</td>
</tr>
<tr>
<td>5. Travelling allowance registers, bills and acquittance rolls relating thereto.</td>
<td>3 Years</td>
</tr>
<tr>
<td>6. Service books and service rolls (including leave accounts).</td>
<td>5 years. After death or retirement, whichever is earlier.</td>
</tr>
</tbody>
</table>

Note.—In the case of dismissal, the service book or the service roll should be retained at the discretion of the head of the office for such period as it is likely to be required.
### Description of Records

<table>
<thead>
<tr>
<th>Description of Records</th>
<th>Period of preservation (expressed in complete years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Pension cases.—</td>
<td></td>
</tr>
<tr>
<td>(a) Invalid Pensions—</td>
<td></td>
</tr>
<tr>
<td>(i) Superior servants</td>
<td>25 years.</td>
</tr>
<tr>
<td>(ii) Inferior servants</td>
<td>5 years from the date of retirement.</td>
</tr>
<tr>
<td>(b) Other kinds of pensions</td>
<td>5 years from the date of retirement.</td>
</tr>
<tr>
<td>8. Cases in subordinate offices containing intermediate correspondence in which pensions were sanctioned by Collectors, Heads of Departments or by the State Government.</td>
<td>3 years</td>
</tr>
<tr>
<td>9. Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures.</td>
<td>2 years.</td>
</tr>
<tr>
<td>10. Pay bills of Government servants (other than those mentioned in the next entry) in respect of whom no establishment returns are submitted and no service books or service rolls are maintained.</td>
<td>40 years.</td>
</tr>
<tr>
<td>11. Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (See *note 1 below).</td>
<td>40 years.</td>
</tr>
<tr>
<td>12. Muster rolls</td>
<td>Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three account years excluding the year of payment.</td>
</tr>
<tr>
<td>13. Medical Bills including acquittance rolls</td>
<td>... 5 Years</td>
</tr>
<tr>
<td>14. Festival Advance Bills including acquittance rolls</td>
<td>... 5 Years</td>
</tr>
<tr>
<td>15. Grain Advance bills including acquittance rolls</td>
<td>... 5 years</td>
</tr>
</tbody>
</table>

Note.—Cases relating to pensioners who are dead should be eliminated as soon as the fact is known.
16. General Provident Fund advance bills including acquittance rolls. ... 5 years

17. Compensatory allowance bills including acquittance rolls. ... 35 years—before elimination it should be verified whether any audit objection is outstanding in respect of any bill. If there be none, then only it should be eliminated.

18 A. C. Bills and D. C. Bills ... 35 years

19. Other advances which are recovered in longer periods. 35 years

*Note.—Before any pay bills and establishment returns are destroyed, the periods of Temporary and officiating service, as seconded in the service books or service rolls of the Government servant concerned, should be verified by the heads of the office from the pay bills and establishment returns and the fact of such verification should be recorded under proper attestation in the service books or service rolls. The heads of offices should also invariably give necessary particulars with reference to articles 370 and 371 of Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service, the nature of the vacancy in which the Government servant officiated and in the case of temporary service whether the temporary post was subsequently made permanent should be stated.

2. Where a minimum period after which any record may be destroyed has been prescribed, heads of departments and Divisional or District Officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last date of the latest official year covered by the records.

3. Heads of departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant-General for his concurrence in their destruction before the destruction is ordered by the head of the department.

4. Full details should be maintained permanently in each office of all records destroyed from time to time.
APPENDIX XIII

APPENDIX 13

[See Note below Rule 309 and 334 (3)]

Classification of transactions in Accounts General Limitations

Under paragraph 11 (5) of the Audit and Accounts Order, 1936, the Governor after consulting the Comptroller and Auditor General, has the power to issue any general or special orders as to the head of account under which any specified transaction or transactions of any specified class is or are to be included. All rules of classification laid down in this Code shall not only be subject to the observance of this condition but shall also be subject to the directions regarding inter-departmental transfers contained in Chapter 15 and to any other rules or orders which have been or may be issued to regulate adjustments between Governments. Rules regulating adjustment between Governments of certain important categories of charges and receipts which have been accepted by all Governments are given below:

Note.—Whenever provision made in the estimates of receipts and expenditure framed by Government or in any order of appropriation does not conform to the recognised rules of classification prescribed in this Code, the corresponding receipt or expenditure should be brought to account against the particular major or minor head or other unit of appropriation under which the provision is made unless there be strong reasons for a contrary course, as for instance, when such accounting would be contrary to law. Government should, however, be advised to rectify the error in the estimates of the following year unless it agrees to give effect to the correct classification in the accounts of the current year in view of substantial amounts involved or where the misclassification affects the accounts of commercial departments or allocation between Capital and Revenue heads. This note does not, however, apply to railways, in which case correct classification should be followed in accounts irrespective of whether the provision in the budget has been made under the correct unit or not.

PRINCIPLES AND RULES REGULATING THE DISTRIBUTION OF CERTAIN CHARGES AND RECEIPTS BETWEEN GOVERNMENTS

A.—Introductory

B.—Pay, Allowances, Pensions, etc.

I. Incidence of Pay and Allowances, other than Leave Salaries.
II. Incidence of Leave Salaries.
III. Incidence of Cost of Passages.
IV. Incidence of Pensions.
V. Incidence of charges for Bonus in respect of Government servants who are employed on Bonus terms and who serve under more than one Government.
VI. Incidence of Government contribution to Indian Civil Service Family Pensions.

VII. Incidence of Government contribution to the Indian Civil Service (Non-European Members) Provident Fund.

VII-A. Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

C.—Other Charges

VIII. Incidence of expenditure involved in Audit and keeping accounts

IX. Incidence of Grants of Land and Alienations.

X. Incidence of the cost of Police functions on Railways including the cost of protecting Railway Bridges.

XI. Incidence of the cost of (1) Forest surveys carried out by the Survey of India, and (2) Forest maps prepared by that Department.

XII. Incidence of the charges relating to the maintenance and demarcation of, and disputes over, boundaries.

D.—Receipts


A.—Introductory

The rules regulating the incidence of pay, leave, passage and pension, etc., charges of Government servants as well as of certain other charges and receipt between Governments which are set out in this Appendix are based on arrangements agreed between the different Governments and are therefore binding on all the Governments.

B.—Pay, Allowances, Pensions, etc.

1. Incidence of Pay and Allowances, other than leave salaries.—Subject to any other arrangements which may be settled mutually between the Governments concerned, the incidence of transit pay and allowances including travelling allowances of a Government servant transferred from one Government to another will be regulated in accordance with the following principles:

(i) When a Government servant is transferred permanently from one Government to another, his transit pay and allowances including travelling allowances shall be borne by the Government to which he is transferred.
(ii) When the services of a Government servant are lent by one Government to another the transit pay and allowances including travelling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies even in cases where the Government servant lent takes leave either before joining the borrowing Government or before rejoining the lending Government and holds good even in respect of joining time admissible to a Government servant returning from leave out of India of more than four months' duration, the term 'four months' being interpreted to mean 120 days in the case of Government servants subject to the Revised Leave Rules. For this purpose officers of the Indian Medical Service employed under State Governments should in all cases be regarded as lent to those Governments by the Central Government (Defence Department).

(iii) In the case of an officer in a joint cadre serving two Governments his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.

2. When a Military or Medical Officer holding a civil post on consolidated pay which is less than his military pay is allowed to draw the difference between them, he draws it from the department—Central or State from which he receives his consolidated pay.

3. The following rules govern the incidence of the cost of troops lent to civil departments of the Central Government and to State Governments. The words 'military' and 'troops' are used to include Indian Navy and the Air Force as well as the Army:

   1. When troops are required on duties of a 'military' nature, e.g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by introductions 771, 772 and 775 of the Regulations for the Army in India (1937 Edition) and flag marches when they fall into the category of cases involving duties of a military nature and when they are not connected with the maintenance of law and order, the extra cost, if any, of supplying the services required (e.g., in the way of transport, equipment, etc.) will be met by a contribution from the State or the Civil Department concerned of the Central Government to the Defence Services Estimates.

Note.—The cases in which flag marches come within the scope of this rule will be decided by the Central Government.
(2) When troops are employed by civil on duties of a 'non-military' nature (e.g., on occasions of public calamities or emergencies such as fires, earthquakes, floods, famines and strikes), the State Governments or the Civil Departments concerned will be liable to bear the following charges unless they are waived by the Central Government for any exceptional reasons:—

(a) In strikes, etc., for carrying on essential public services.—The complete cost of the force, including ordinary pay and allowances extra cost of transport, equipment (including loss and repair expenses, etc.) and extraordinary charges in the shape or special pay or transport of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay Allowances Regulations, Part I, and Rule 491, Regulation for the Army in India.

(b) In fires, floods, famines, earthquakes and other calamities of nature.—All extra cost involved in the way of transport, equipment, etc. and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowances Regulations, Part I, and Rule 491, Regulations for the Army in India.

Note.—In addition, when troops are employed on duties falling under either clause (a) or (b) above the State Government or the Civil Department concerned of the Central Government will be liable for all loss or damage to property (including military) and also for all pensionary awards made in respect of casualties arising directly out of the employment.

(3) The full cost of employing troops in aid of the civil power for the prevention or suppression of disorder will be met by the Central Government from Defence Services Estimates; but it will be open to the Civil Department of the Central Government or the State Government concerned to contribute towards the cost if they wish to do so. The State Governments or the Civil Departments concerned will nevertheless be liable for the payment of any compensation that may become payable in respect of any damage done when troops are employed in aid of the civil power.

4. Rewards for proficiency in oriental languages paid to a military officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Central Government or to State Governments, will be recovered by the Controller of Defence Account (Pensions), Allahabad, from the Department or Government concerned on confirmation of the officer in his civil appointment.
Rewards to Military officers in temporary civil employ under the Central or State Governments for proficiency in oriental languages are paid by the Controller of Defence Accounts (Pensions), Allahabad, from the Defence Services Estimates in the first instance. On confirmation of an officer in the Civil department the Controller of Defence Accounts (Pensions), Allahabad, will recover from the department or State Government concerned, the amount of any language rewards paid to the officer from the Defence Services Estimates.

The amount recoverable from the Civil Department of the Central Government or from the State Government in those cases is the civil rate of language reward as published by the Ministry of Education, but in the case of officers of the category referred to in sub-paragraph I above the difference between the military and the civil rates of awards is recoverable from the officers themselves in instalments of Rs. 50 per mensem.

Note.—Rewards for passing the Lower and Higher Standard examinations in Urdu by officers in temporary civil employ are not refundable to the Defence Services Estimates.

4-A. Indian Commissioned Officers of the Armed Forces in civil employment count their civil service as qualifying for the outfit allowance under item (d) of A.I. (1)-16-S-48/ A.F.I. (1) 6-S-48/ R.I.N. (1) 4-S-48, provided that—

(a) their pay and allowances are governed by the new Pay Code;

and

(b) they are required to wear uniform while in civil employ.

The entire cost of the outfit allowance is debitable to the estimates of the Ministry (Central Civil)/State Government under whom the Officer is employed at the time the allowance becomes due for payment.

5. When soldiers are sent under Military escort from one station to another to stand trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Defence Services Estimates. When a soldier is conducted by a police escort, the charge will be Civil: the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his military superior and therefore on duty.

6. Civilian Government servants, who belong to the Army in India Reserve of Officers, when called up for training receive the following emoluments:

(i) when proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro;
(ii) when proceeding to carry out their training while on leave in India, Burma, Ceylon, Great Britain or Northern Ireland, the civil leave pay and allowances which they would have drawn but for the training;

(iii) when proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in India to the date preceding that on which their training commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointments; and

(iv) military pay and allowances for the period of actual training.

The emoluments drawn under (i) to (iii) are debitable to the Civil-Central or State Estimates and that under (iv) to the Defence Services Estimates.

If it is necessary to provide a substitute in the place of such an officer under going training the additional cost will be a charge on Civil Estimates.

Note.—This rule is also applicable in regard to the allocation of the civil pay of a Government servant who is a member of the Indian Naval Volunteers Reserve or the Indian Naval Reserve, when called up for training.

7. Reservists of the Indian Army employed under the Central or State Governments will, when called up for periodical military training, receive military pay and allowances. They will also receive the excess, if any, of their civil pay over their military pay, provided that this concession is specifically sanctioned, by the Department of the Government of India or the head of the attached or subordinate office concerned, or by the State Governments in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Services Estimates the extra expenditure involved will not constitute a charge against the Defence Service Estimates.

8. Deleted.

9. The military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India, by a civilian Government servant who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Services Estimates. In cases in which the Government servant draws, in such circumstances, civil rates of pay, the amount, if any, by which those rates of pay exceed military pay and allowances is debitable to the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.
10. Travelling allowances of Telegraph signallers accompanying Governors and other high officials on tour is debited to the Department concerned, although their pay for the period is debited to the Telegraph Department.

11. Deleted.

12. Subject to any separate agreements that have been or may be arrived at between the various Governments, the pay and allowances including travelling allowances, of a Government servant summoned to give evidence in his official capacity in a Criminal Court or in a Civil Court in a case in which Government is a party are, during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the court, if admissible, are however, payable by the court, and debited to court contingencies.

"Whenever a Government servant sent on foreign service is required to give evidence, in his official capacity in the court of Law where Government is a party, he should not be deemed to have been reverted to Government service but would continue to remain on deputation. Consequently, the pay and allowances for period in question will have to be borne by the foreign employer. However, the expenses towards payment of travelling allowance for the journey performed by the Government servant concerned for attending the Court, which will be initially borne by the foreign employer, will subsequently be re-imbursed by the State Government."


II. Incidence of Leave Salaries.—

The following rules govern the incidence of leave salaries of Government servants who have served under two or more Governments.

For the purposes of these rules—

(1) service under the Government of Coorg, the Defence Department Local Fund administered by Government, and Commercial Departments within the same Government should be regarded as services under a separate Government;

(2) a lending Government is ordinarily a Government under which a Government servant first obtains permanent employment;

(3) Leave salary does not include a house rent allowance or other compensatory allowance drawn during leave.

1. Save as otherwise provided in these rules, when a Government servant is transferred to service under Government other than that under which he was first employed, the leave salary drawn by him during any leave taken after the date of transfer should be debited to the borrowing Government until the entire leave earned under the Government has been exhausted, irrespective of whether the leave is taken while the Government servant is actually serving under the borrowing Government or not.

Note 1.—In cases in which a Government servant while in permanent service under one Government is transferred to equally permanent service under another Government, i.e. officers of the Indian Medical Service transferred to permanent civil employment and members of the Indian Civil Service transferred to permanent employment in central departments such as the Indian Customs Service or the Indian Audit and Accounts Departments, the Government to which such a Government servant is permanently transferred should not be regarded as borrowing Government but should be regarded as occupying the same position as the original lending Government. In other words, for the purposes of these rules, it is to be regarded in respect of that Government servant in future as a lending Government. This principle shall not, however, apply to cases in which a Government servant is transferred from one Government to another to fill a permanent post for a limited period, e.g., a Secretaryship in the Central Government’s Secretariat.

An important corollary of this principle is that when an officer of the Indian Army or Indian Medical Service in permanent civil employ is re-transferred temporarily to the Defence Department for war work, etc., the Defence Department should be regarded as borrowing Government.

Note 2.—In the case of Government servants borne on joint cadres, service under a Government, other than the parent Government, will be treated as service under a borrowing Government; but see Rules 9 and 10.

Note 3.—No share of the leave salary of a civilian Government servant belonging to the Army in Indian Reserve of Officers or the Indian Territorial Force for the period he is called out for military training will be debitable to the Defence Services Estimates.

Note 4.—Leave earned by service under the Government of Burma prior to separation will for purposes of allocation be treated as earned under the Government under which the officer concerned was permanently employed on the 1st April 1937.

2. Except as provided in the two succeeding sub-paragraphs, the liability of a borrowing Government should be taken in all cases (including those of Government servants whose leave is regulated by the leave
rules in the Civil Service Regulations or any other leave rules) in terms of leave on average pay, at 5/22nd of duty in the case of Government servants subject to the Special Leave Rules of the Fundamental Rules or the European Service Leave Rules of the Civil Service Regulations or any other corresponding leave rules and at 2/11th of duty in the case of others, without regard to the maximum limit of leave that can be earned or granted to the Government servant under the leave rules to which he is subject. This principle applies also in the case of Military Commissioned Officers, Departmental Officers and Warrant and Non-Commissioned Officers, whose leave is regulated under Military Leave Rules and/or Fundamental Rule 100. For the purpose of determining the liability for leave salaries, these officers should be considered to have earned leave as follows:

(a) Military Commissioned Officers—5/22nds of duty performed.
(b) Others—2/11ths of duty performed.

In the case of officers serving in vacation departments the leave earned is subject to reduction by one month or a fraction of a month, as the case may be, for each year of duty in which the vacation was wholly or partly enjoyed. For the purpose of subsidiary leave accounts, it may, however, be assumed that vacation was enjoyed in all cases prior to 1st January 1922, the true facts recorded in the leave accounts being taken into account in all subsequent calculations.

In the case of High Court Judges, the calculations for the purpose of subsidiary leave accounts should be made in accordance with the leave rules to which they are subject under the Government of India (High Court Judges) Order, 1937.

3. When the leave salary of a Government servant has to be allocated under these rules between an original lending Government and a second lending Government (vide Note 1 under Rule 1), it should, save as provided in Rule 4, be debited first to the second lending Government to the full extent of the leave earned under it and a debit to the first lending Government will be made only when all leave earned under the second lending Government has been exhausted. Similarly, if the leave salary has to be allocated among three lending Governments, the leave earned under the third or the last lending Government will first be exhausted, then the leave earned under the second, and finally the leave earned under the first or original lending Government. This principle of debit of leave salary according to the reverse order to that of employment shall also apply, subject to the provisions of Rules 1 and 4, when leave salary has to be allocated among two or more borrowing Governments and in respect of different periods of service rendered by a Government servant under a particular Government. In the latter case, the leave salary in respect of the leave earned in each period of service under the particular Government will be dealt with separately.
The example given below illustrates how the principle laid down in this Rule read with Rule 1 should be applied in practice:

Suppose a Government servant has rendered service under different Governments as follows:

<table>
<thead>
<tr>
<th>Event</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently employed under Government A</td>
<td>On the 1st April 1930</td>
</tr>
<tr>
<td>Lent to Government P</td>
<td>From the 1st April 1931 to 31st July 1931</td>
</tr>
<tr>
<td>Reverts to Government A</td>
<td>On the 1st August 1931</td>
</tr>
<tr>
<td>Transferred permanently to Government B</td>
<td>On the 1st April 1932</td>
</tr>
<tr>
<td>Lent to Government Q</td>
<td>From the 1st June 1932 to the 31st August 1932</td>
</tr>
<tr>
<td>Lent to Government P</td>
<td>From the 1st September 1932 to 30th September 1932</td>
</tr>
<tr>
<td>Reverts to Government B</td>
<td>On the 1st October 1932</td>
</tr>
<tr>
<td>Transferred permanently to Government C</td>
<td>On the 1st December 1932</td>
</tr>
<tr>
<td>Proceeds on leave for 28 months from Government C</td>
<td>On the 1st April 1933.</td>
</tr>
</tbody>
</table>

The leave salary of the Government servant will be debited to the different Governments in the following order:

Firstly, Government P in respect of leave earned under it for the period 1st September 1932 to 30th September 1932.

Secondly, Government Q in respect of leave earned under it for the period 1st June 1932 to 31st August 1932.

Thirdly, Government P in respect of leave earned under it for the period 1st April 1931 to 31st July 1931.

Fourthly, Government C in respect of leave earned under it for the period 1st December 1932 to 31st March 1933.

Fifthly, Government B in respect of leave earned under it for the period 1st October 1932 to 30th November 1932 and 1st April 1932 to 31st May 1932.

Sixthly, Government A in respect of leave earned under it for the periods 1st August 1931 to 31st March 1932, 1st April 1930 to 31st March 1931 and in respect of leave earned under it by service prior to 1st April 1930.
3-A. When a Government servant is granted an extension of service and the whole of the leave at his credit on the date of compulsory retirement lapses under F.R. 86(a) or any other corresponding leave rules and no leave is carried forward on extension of service, the Government for whose benefit the extension is sanctioned will bear the entire charge for leave salary in respect of the leave earned by him during the period of extension, any liability of any Government on that date as shown in his subsidiary leave account being automatically cancelled. When, however, such a Government servant carries forward any leave on extension of service, such liability continues, but only in respect of the leave actually carried forward.

4. When a Military Commissioned Officer claims under Note 2 to Fundamental Rule 90 the privilege of drawing the minimum leave salary fixed by military rules in respect of any period of leave earned under those rules before coming under Civil Leave Rules, such portion of the leave as was actually earned by military service should be debited to the Defence Department.

5. The Government which sanctions 'leave not due' will bear the charge on account of such leave in the first instance in all cases, but in cases where the Government servant on return from such leave is transferred to another Government, before the 'leave not due' taken by him is completely earned by duty, such re-adjustment of the charge may be made as may be agreed upon by the two Governments concerned.

6. Leave salary in respect of Special Disability Leave granted to a Government servant will be borne by the Government which sanctioned the leave, provided that where a Government servant has served under more than one Government and is granted Special Disability Leave on average pay under Fundamental Rule 88(7) (b), half of which is debitable to his leave account under Fundamental Rule 78(b), the debit for such leave should be made both in the main and subsidiary leave accounts and the actual amount of leave salary drawn by him for the whole period of such leave will be apportioned among the Governments concerned in the proportion in which that leave is debited to his leave accounts with those Governments.

7. The allowances paid to a Government servant during study leave will be borne by the Government under which he was employed when the study leave was granted.

8. The Government which received or remitted the contribution for leave salary of a Government servant in Foreign service should bear the charges for his leave salary in respect of the leave earned by him during such service.
9. In respect of Government servants subject to the Central Government's Revised Leave Rules, 1933, or similar rules issued by other Governments which make the calculation of leave in relation to the period of duty impossible, contribution for leave salary is recovered from borrowing Governments. The liability of a borrowing Government to pay contributions to the lending Government ceases when a Government servant is permanently transferred to the former, but the lending Government remains responsible for the leave salary of the Government servant in respect of "earned leave" at credit on the date of his permanent transfer to the borrowing Government. This amount of "earned leave" should be exhausted first by the Government servant before any leave in respect of service after permanent transfer to the borrowing Government is taken by him. The leave salary in respect of any other kind of leave which may be taken by the Government servant after his permanent transfer to the borrowing Government under the leave rules of that Government will be borne by that Government.

Note.—In the case of officers borne on joint cadres, allocation of leave salary will be made in accordance with the arrangement agreed upon by the Governments concerned.

10. Notwithstanding anything contained in these rules, the Government of Orissa will liquidate its liability for the leave salary of officers of the joint cadre services serving under it by payment of leave salary contribution in respect of such service to the Government of Bihar and the same procedure applied till 30th June 1943, in respect of officers of the Madras Government lent to the Government of Orissa.

III. Incidence of the cost of passages.—

The following rules govern the incidence of the cost of passages taken by Government servants who have served under two or more Governments, under the Regulations contained in Schedule IV to the Superior Civil Services Rules under the Central Services (Non-Superior Officers) Passage Rules, 1939, or under the Railway Services (Non-Superior Officers) Passage Rules, 1939, or under identical terms in rules or orders of a State Government, or under the rules of the Defence Department.

For the purposes of these rules, the Government of Coorg and commercial Departments are treated as separate Governments and the Defence Department of the Central Government is also treated as a separate Government:

1. (i) When the services of a Government servant who is entitled to passage concessions under the terms of the Service Rules applicable to him are lent by one Government to another, the borrowing Government will pay contributions in respect of his passages to the lending Government at the rates specified below for the period of service, including leave rendered by the Government servant under the borrowing
Government. The cost of all passages taken by him (including those taken while serving under the borrowing Government) will then be borne by the lending Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the Government servant's service under the latter or at the end of the financial year, whichever is earlier and the adjustment may then be made in one lump sum.

The rates of contributions applicable to the several classes of officers will be as follows:

Civil Officers entitled to first class passages          Rs. 50 p.m.
Civil Officers entitled to second class passages       Rs. 30 p.m.
Army and Air Force Officers                          At the rate prescribed in Appendix X, Defence Services Regulations India, Financial Regulations, Part I (Army and Air Forces).
Naval Officers                                        At the rate prescribed in Appendix XIII, "Financial Regulations for the Royal Indian Navy".

These rates are subject to any ad hoc increase of a temporary nature as notified from time to time.

Note.—In respect of officer's of joint cadres serving two or more Governments the provisions of this clause may be varied by mutual agreement between the Governments concerned.

(ii) When such a Government servant is transferred permanently from one Government to another, the allocation of the liability for his passage will be made between the two Governments as follows:

(a) The Government under which the Government servant was originally employed will be debited with an amount equivalent to the contributions calculated at the rate mentioned in clause (i) above for the period of service, including leave rendered by him under that Government. The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution for passages has been received but excludes any period of service in respect of which the Government servant was not eligible for passage concessions under the rules applicable to the service to which he belonged.

(b) That Government will be credited with an amount representing the cost of passages already taken by the Government servant while serving under it.
If (a) exceeds (b) the difference will be paid by the original Government to the second Government, and, conversely, if (b) exceeds (a), the difference will be recovered by the original Government from the second Government.

The cost of all passages taken by the Government servant after the date of transfer will be debited to the second Government.

Note.—A Government servant will not be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post, other than a tenure post, under the latter Government.

IV. Incidence of Pensions,—

The following rules regulate the adjustment of pensionery charges of Government servants who have served under one Government or more than one Government. These rules also constitute the agreements relating to the distribution of pensionery charges contemplated by Section 156 of the Government of India Act, 1935.

2. The Government of Coorg should be regarded as separate Government for the purposes of these rules.

2-A. A local Fund administered by Government should be regarded as a separate Government for the purposes of these rules.

3. For the purposes of these rules—

(1) "Length of service" means "Length of qualifying service";

(2) service under a Government includes period for which a Government servant drew pay or leave salary from that Government, but periods of leave out of India prior to 1st April 1921 should be taken as service under the Government under which the Government servant rendered the service by which the said leave was earned;

(3) service rendered in a department the expenditure on which was debited to a divided head before 1st April 1921 should be treated as service under the Central or State (formerly Provincial) Government according as the head in question became Central or Provincial after 31st March 1921;

(4) Foreign Service should be treated as service under the Government which received or remitted, as the case may be, the contribution for pension in respect of such service;

(5) Compassionate Allowances are treated as pensions.
4. When pensionary charges are apportioned under these rules between different Governments on the basis of length of service, the following, except a provided in Rule 5, should be excluded from the calculation of such service:

Period of probation or training during which the Government servant did not hold a sanctioned charge, periods of such leave as commuted furlough, leave on average pay other than the first four months of each period of such leave and leave on less than average or full pay and in the case of Government servants governed by the Central Government's Revised Rules, 1933, any period of leave during which leave salary was drawn other than earned leave not exceeding 90 days in any one spell, and special additions (excluding additions in respect of periods of war service vide Rule 14 of these rules) to qualifying service of periods during which no qualifying service has been rendered to Government, which are allowed by special rules or orders made by Government, for example, Article 404-A and Note 2 to Article 599 of the Civil Service Regulations, or the corresponding rules of a State Government. The effect of omitting these periods, will be that the pensionary liability in respect thereof will be distributed among the employing Governments in the same proportion as the liability for the rest of the Government servant's service.

5. In the case of pensions which are earned by total service including leave, the pensionary liability should, subject to these rules, be distributed among the employing Governments in proportion to the periods for which the Government servant concerned has drawn pay or leave salary from each Government.

6. When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.

7. Pensions, including wound or injury pensions and pensions to the dependants of Mutiny Veterans, sanctioned before 1st April 1921 will be debited to the Central Government, if paid outside India, and to the Government by which the payment is made, if the payment is made in India.

8. Except as provided otherwise in these rules, pensions sanctioned on or after 1st April 1921 will be adjusted as follows:

(a) Payments outside India,—

(i) If a Government servant has served under one Government only, that Government will bear the charge.

(ii) If he has served under more than one Government, the pension will be divided among the several Governments in proportion to the length of service under each.
(b) Payments made in India,—

(I) Pensions sanctioned before 1st January 1941.—

(i) If a Government servant has served under one Government only, that Government will bear the pension drawn by him on retirement even though it may be disbursed by another Government.

(ii) If a Government servant has served under more than one Government (other than the Central Government) before retiring, his pension will be borne by the Government under which he was serving at the date of retirement.

(iii) If a Government servant has served both under the Central Government and under one or more other Governments before retiring, the Central Government will be debited with a proportionate share of the pension determined by mere length of service. The balance will be borne by the Government under which he was serving at the date of retirement, or if that be the Central Government, by the Government under which he was serving prior to his transfer to the Central Government.

Note 1.—The initial allocation of a pension made under this rule, shall not be altered subsequently merely by reason of its transfer from a place outside India to India or vice versa but see Rule 34.

Note 2.—In the case of pensions of Government servants transferred from Burma to India before the 1st April 1937 and retiring on or after that date service rendered under the Government of Burma before that date should be ignored for the purposes of this rule. The effect of ignoring such service will be that the pensionary liability for that service will be distributed among the other employing Governments in the same proportion as the liability for the rest of the Government servant's service. The entire pensionary liability in cases of such transfers from India to Burma is borne by the Government of Burma. In the case of transfers on or after the 1st April 1937 liability of the Government or Governments in India as the case may be and of the Government of Burma will be limited unless settled otherwise by mutual agreement, to the pension earned by service under each.

Note 3.—In respect of pensions sanctioned or on after the 1st April 1937, for Government servants who have rendered a part of their service in Aden prior to its separation—including in their case any service after separation also the liability
APPENDIX XIII

of the Government or Governments in India, as the case may be and the Colonial Government should be fixed on the basis of length of service, any period of service in Aden for which India recovered pension contribution from the Colonial Government in any individual case being allocated as service in India.

(II) Pensions sanctioned on or after 1st January 1942,—

If a Government servant has served under more than one Government (including the Central Government) before retiring, his pension will be divided amongst the several Governments in proportion to the length of service rendered under each. Where the pension rules of the Government concerned differ, the charges may by mutual agreement be distributed in accordance with the principles laid down in Rule 24.

9. Special additional pensions sanctioned on or after 1st April 1921, whether paid in India or outside India will be treated as separate items and distributed according to the length of service between the different Governments under which the service by which the additional pension was earned was rendered. The allocation should be based on the total period of service in the lower and upper grades combined, without regard to the period of service by which the additional pension can be earned in any one grade alone. See also Rule 11.

Note 1.—The Railway, Posts and Telegraphs and Defence Departments shall be regarded as separate Governments for the purpose of this rule.

Note 2.—Note 2 under Rule 8 applies mutatis mutandis to special additional pensions.

10. Wound and injury pensions sanctioned on or after 1st April 1921 will be debited to the Government under which the recipient of the pension was serving when the wound or injury was received.

Note.—The Railway, Posts and Telegraphs and Defence Departments shall be regarded as separate Governments for the purpose of this rule.

11. In respect of pensions, sanctioned on or after the 1st April 1921, for Government servants serving in the Irrigation Department, whether paid in India or out of India, the liability of the Central Government in respect of services rendered prior to the 1st April 1921, should be fixed in each case in the proportion which the entire cost of the Irrigation establishment debited to wholly Imperial heads bore to that debited to Provincial or divided heads, or in the case of Madras to the total public works Establishment charges; the proportion being determined on the average of the ten years preceding the 1st April 1921. This rule also applies to special additional pensions dealt with under Rule 9.
12. Pensions sanctioned on or after 1st April 1921 for military officers and other ranks, including those of the Indian Medical Service or Department who have been employed partly under the Defence Department and partly under the Civil Departments of the Central Government or State Governments, will be distributed in accordance with the principles laid down in Rules 8(a) (ii) and 8(b) I(ii) or 8(b) II of these rules between the State Government or Government concerned the Central Government (Civil Estimates) and the Defence Services Estimates in proportion to the length of service rendered in the Civil Departments of each Government and in the Defence Department. Special additional pensions awarded to Military Officers holding high civil posts will, as laid down in Rule 9, be distributed according to the length of service by which it was earned under the different Governments. These principles will also be applied mutatis mutandis to pensions sanctioned on or after the 1st April 1921 for civilian Government servants who have been employed partly under the Defence Department; but no share of the pensionary charges of a civilian Government servant belonging to the Army in India Reserve of Officers for the period he is called out for military training will be debitable to the Defence Services Estimates, the share being debited to the Government from which the officer drew pay or leave salary for the period in question.

13. Civil servants who were placed on military duty during the Great War shall be deemed to have served under the Central Government for the period of that duty; the pensionary charges in respect of that duty being debited to the Defence Department in the case of pensions sanctioned on or after the 1st April 1921.

13-A. In the case of civilian Government servants who held higher temporary or officiating posts in the Defence Services during the Second World War (1939) to whom Art. 487-A of the Civil Service Regulations applies and for whom pension contributions were originally recovered on the basis of the substantive appointments held by them, the extra-pensionary liability should be debited against Defence Estimates.

14. The pensionary liability in respect of periods of war service rendered by a Government servant prior to Civil employment and added to civil qualifying service under the relevant Service Rules is distributed as follows:—

(a) In the case of officers and men, other than Chaplains on the Indian Ecclesiastical Establishment, who rendered military service in the Great War and are allowed under Article 357—A, C.S.R., to count such service towards civil pension, subject to a maximum of four years, no portion of the pensionary charge in respect of such added service should be debited to Defence Estimates. The entire charge in
respect of the added service is debitable to the civil department, the distribution between employing Governments being made in the same proportion as the liability for the rest of the Government servant's qualifying service.

(b) In the case of Chaplains on the Indian Ecclesiastical Establishment, all service rendered as a chaplain in the British Army during the Great War prior to appointment Government service in India is allowed to count as both service and residence for retiring pension and as residence for invalid pension, and the pensionary charges in respect of such added service are debitable to the War Office.

Service of other kinds in his Majesty's forces during the Great War and Service as Chaplain in the Dominion forces for which the War Office has not accepted pensionary liabilities, are allowed to count as service for their Indian pension as in the above sub-paragraph up to a maximum of two years; provided that no such service rendered before the age of 27 years should so count. The pensionary charges for such service should be distributed among the various employing Governments in India in the manner laid down in sub-clause (a) above.

(c) In the case of surplus officers of the Indian Army, who retired under the Royal Warrant of the 25th April 1922 and subsequently obtained civil employment, the pensionary charges in respect of any special addition to Civil qualifying service are debitable to the Defence Department.

15. Pensions sanctioned on or after 1st April 1921 to the dependents of Mutiny Veterans are debitable to the Central Government (Civil).

16. For the purpose of determining the share of pensionary charges between the Central Government and a State Government, a Government servant, who during the last three years of his service, served under one Government but was concurrently remunerated by both Governments, or who served under and was remunerated by both the Governments simultaneously should be considered to have served during this period under each of these Governments, for a period proportionate to the cost which each Government incurred.

17. Pensions of Government servants employed in Coorg will be adjusted as follows:—

I. Pensions sanctioned before 1st April 1921 will be adjusted in accordance with Rule 7.
II. Pensions sanctioned between 1st April 1921 and 31st March 1924 (both dates inclusive) will be adjusted as follows:—

(a) If the whole of the pensionary service of the Government servant has been rendered under the Central Government (including Coorg),—

(i) if the pension for 31st March 1924 was paid in Coorg, the charge is debitable to Coorg irrespective of the place of payment (including England);

(ii) if the pension for the 31st March 1924 was paid elsewhere, the charge is debitable to the Central Government irrespective of the place of payment.

(b) If the pensioner has served both under the Central Government (including Coorg) and under one or more other Governments,—

(i) a proportionate share debitable to a State Government in accordance with Rule 8(b) I(iii) will be debited to the State Government concerned;

(ii) a proportionate share debitable to the Central Government under Rule 8(b) I(iii) will be adjusted in accordance with clause (a) above.

III. Pensions sanctioned on or after 1st April 1924 will be adjusted mutatis mutandis in accordance with the principles laid down in Rules 8-10 and 12-14, any service under the Coorg administration in departments which have been provincialised being considered as service under the Coorg Government.

18. Deleted.

19. The pensionary charges of Government servants who have rendered service in the Railway Department will be adjusted as follows:—

(i) All pensions which were being debited to the Railway Department on 3rd September 1929 will continue to be so debited.

(ii) Pension sanctioned on or after 3rd September 1929 should be distributed between the Railway Department and other departments of Governments under which the Government servants served in accordance with the principles laid down in Rules 8 (a) (ii) and 8(b) I (iii) or 8(b) II.
20. The incidence of pensionary charges of Government servants employed in the Posts and Telegraphs Department is determined as follows:—

I. Pensions sanctioned before 1st April 1921—

(a) if paid in a treasury situated in a Governor's province or in Coorg, the charge is debitable to the revenues of that province or of Coorg;

(b) if paid in a treasury situated in areas administered by the Central Government other than Coorg, or in an Indian State or if paid outside India—the charge is debitable to the Central Government (Civil).

II. Pensions sanctioned between 1st April 1921 and 31st March 1935 (both dates inclusive)—

(a) when the whole of the pensionary service of a Government servant other than an officer of the Indian Civil Service or Indian Audit and Accounts Service, has been rendered under the Central Government (including the Posts and Telegraphs Department) the charge, other than that debitable to Railways or Defence, will be debited irrespective of the place of payment, i.e., whether it is made in or outside India—

(i) to the posts and Telegraphs Department, provided the pensioner was at the date of retirement serving in that department;

(ii) to the Central Government (Civil), provided the pensioner was at the date of retirement serving in a Department of the Central Government other than the Posts and Telegraphs Department;

(b) if the pensioner, other than an officer of the Indian Civil Service or Indian Audit and Accounts Service, has served both under the Central Government (including the Posts and Telegraphs Department) and under one or more other Governments—

(i) the proportionate share debitable to the State Government or the Government of Coorg, as the case may be, in accordance with Rule 8 (b) (I) (iii) and 17 will be debited to the Government concerned;

(ii) the proportionate share debitable to the Central Government under Rule 8 (b) (I) (iii) will be regulated in accordance with II (a) above;
(c) in the case of an officer of the Indian Civil Service or Indian Audit and Accounts Service, the amount debitable to the Posts and Telegraphs Department will be determined on the length of service rendered in that Department.

III. Pensions sanctioned on or after 1st April 1935—

The pensionary charges will be distributed between the Posts and Telegraphs Department and other Governments and Departments mutatis mutandis in accordance with the principles laid down in Rules 8-10, 12-14, 17 and 19.

21. For the purposes of these rules, Departments under the Crown Representative shall be regarded as Departments of the Central Government (Civil) and subject to their operation in respect of the allocation of pensionary charges between the Crown Representative and a Provincial Government or a Commercial Department or the Defence Department of the Central Government only such pension charges shall be debited to the accounts of the Crown Representative as relate to officers and establishments who happen to be serving under him at the time of their retirement. This rule applies also to officers belonging to the joint cadre for the Political and External Affairs Departments, namely the officers of the Indian Political Service and Agency Surgeons. For the purpose of this rule, service as Chief Commissioner of Ajmer-Merwara shall be regarded as service under the Crown Representative and service in Baluchistan as service under the External Affairs Department of the Central Government.

22. Notwithstanding anything in these rules,—

(1) any pension or portion of a pension which under these rules would be debitable to the old province of Bihar and Orissa, if Orissa had not been separated from Bihar will be adjusted in accordance with the provisions of paragraph 11 of Part I of the third schedule to the Government of India (Constitution of Orissa) Order, 1936; provided that any pension or share of a pension attributable to service under the old Governments of Bihar and Orissa which is sanctioned by any Government other than the Governments of Bihar and Orissa will be debitable to the Government of Bihar and Orissa in the ratio 81:19;

(2) the pensionary charges of officers of the Madras Government lent to the Government of Orissa shall be apportioned with effect from the 1st July 1943, between the two Governments in proportion to the length of service under each Government. In respect of officers of the Bihar and Orissa joint cadre and other officers available for service in both the States of Bihar and Orissa, the pensionary charges will be distributed in accordance with the principles mutually agreed upon by the Governments concerned;
(3) the liability in respect of pensions sanctioned by Madras Government before 1st April 1936 which under these rules will be debitable to Madras will be distributed between Orissa and Madras as provided in clauses (a) and (b) of paragraph 9 of Part II of the third schedule to Government of India (constitution of Orissa) Order, 1936, and the liability for pensions sanctioned by Madras or Orissa on or after 1st April 1936 in respect of service in Madras prior to 1st April 1936 will be adjusted as provided in clause (c) of that paragraph.

23. Notwithstanding anything in these rules,—

(1) any pension or portion of a pension which would under these rules have been debitable to the old province of Bombay-cum-Sind, if Sind had not been separated from Bombay, shall be adjusted as provided in paragraph 14 of the second schedule to the Government of India (Constitution of Sind) Order, 1936;

(2) in respect of officers of the joint cadre serving under it Sind shall liquidate its liability for the pensionary charge in respect of such service by the payment of pension contribution to Bombay.

24. In the case of pensions divisible between the Central Government and one or more State Governments, the foregoing rules, in so far as they are applicable, are subject to the observance of the following convention which has been established between the Central Government and the State Governments:—

(1) When a pension granted by a Government under its own rules is more generous than that admissible under the rules of another Government, the latter Government will bear only the proportionate share which would be admissible under its own less favourable rules. This principle will come into operation when there is a divergence in the pension codes of two Governments, and a pension calculated under the normal working of one set of rules is more liberal than under the other set of rules. It does not take into account any concessions which may be allowed under the discretionary powers contained in the two sets of rules.

(2) When a pensionary concession other than the grant of a compassionate allowance or the condonation of a deficiency in qualifying service is granted by one Government under its own rules (irrespective of whether or not they are more liberal than the rules of another Government) that Government will bear the resulting increase in pension, unless any portion of the increased liability has been accepted by the
other Government or Governments affected. In the event of another Government agreeing to the grant of a concession, the share of the total pension debitable to each Government will be determined on the basis of the length of service under each.

These principles will not apply to military service in respect of any matter in regard to which special orders already exist, e.g., paragraph 192-B of the Pension Regulations for the Army in India.

In respect of pension divisible between themselves, State Governments have by mutual agreement adopted these principles.

**Note 1.**—In the case of a Government servant who has served partly under the Central Government and who retires on or after 2nd March 1938 under the pension rules of the Government of the Central Provinces and Berar (now Madhya Pradesh) before completing qualifying service of 30 years and is entitled under those rules to a retiring pension, the Central Government's share of his pension will be calculated according to the following formula:

\[
\frac{A}{B} \times \frac{Y}{X} \times C
\]

Where

- \(C\) = the total pension admissible,
- \(A\) = the number of years of qualifying service under the Central Government,
- \(B\) = the number of years' service which the Government servant would have rendered on attaining the age of 55 years; or 30 years service, whichever is less,
- \(X\) = the commutation value at the actual age (next birthday) of retirement of the pension admissible (C) expressed as number of years' purchase and
- \(Y\) = the commutation value of the pension admissible (C), expressed as number of years' purchase, at the age (next birthday) of the Government servant (i) at the date on which he would have completed 30 years' qualifying service, or (ii) at the date on which he attains the age of 56, i.e., age next birthday after the age of superannuation (assumed as 55 years for this purpose for all classes of Government servants), whichever would have come first.

For the purpose of calculating \(X\) and \(Y\), reference shall be had to the tables prescribed from time to time under Rule 7 of the Central Government's Civil Pension (Commutation) Rules.
This formula will apply only to retiring pensions of Government servants other than those to whom Article 465-A Civil Service Regulations would have applied if the Central Government pension rules were applicable.

Note 2.—In the case of a Government servant in Superior Service who has served partly under the Central Government and who retires on a retiring pension on or after the 1st April 1940 under the Pension Rules of the Government of Sind before completing qualifying service of 30 years, the Central Government’s share of his pension will be calculated in accordance with the formula under Note 1 above.

In the case of such a Government servant who retires on retiring pension after completing qualifying service of 30 years or more, the Central Government’s share of pension will be determined according to rule 279-A of the Bombay Civil Service Rules.

Note 3.—In the case of Government servants governed by the pension rules in the Bombay Civil Services Rules, the share of pensionary charges of the Central Government for the period of service rendered under that Government will be calculated under those rules.

Note 4.—The exception made in Rule 24(2) above in regard to condonation of deficiency in qualifying service is applicable only in cases where the concession is limited to that admissible under the pension rules in force. In cases where the concession is granted in relaxation of the normal rules, the liability should be allocated on the basis of the general principles in Rule 24(2).

(Com. and Auditor-General’s Endt. No. 1017-AC/189-54, dated the 20th September 1955).

25. For the purpose of determining the share of pensionary charges payable by two or more Governments, the service of the pensioner under the several Governments should be expressed in terms of months, 15 days or more being regarded as a month. When the share of pension debitable to a particular Government comes to less than a rupee, it should be neglected.

26. When an adjustment has to be made under these Rules between two or more Governments, it may except as provided in Rule 31 be, made either by the payment in lump or in instalments of the commuted value of a pension, or in accordance with any special arrangement which may be concerted between the Governments concerned. The system of lump sum adjustments of pensionary charges by payment of commuted value between the Central Government and State Governments is not, however, to be applied to pensions which are subject to revision after retirement. In such cases the adjustments with the Government concerned should be made as pensions are paid with reference to the actual amounts paid.
27. In adjusting pensionary charges between two or more Governments by payment of commuted value, the tables of present values prescribed respectively by the late Secretary of State and by the late Governor-General in Council under Rule 7 of the Civil Pensions (Commutation) Rules should be employed, unless the Governments concerned mutually agreed to employ any other table.

(a) The table prescribed by the late Secretary of State should be used in the case of—

(1) Civil Officers whose domicile at the time of their first appointment to Government service was non-Asiatic, and

(2) Officers of the Indian Army, Indian Medical Service, and Indian Navy and Departmental and Warrant Officers whose domicile at the time of their first appointment to Government service was non-Asiatic.

(b) The table prescribed by the late Governor-General in Council should be used in the case of—

(1) Civil Officers whose domicile at the time of their first appointment to Government service was Asiatic, and

(2) Officers of the Indian Army, Indian Medical Service and Indian Navy, Departmental and Warrant Officers (including Military Sub-Assistant Surgeons), non-Commissioned Officers and men of the Indian Army, whose domicile at the time of their first appointment to Government service was Asiatic.

(c) In respect of the portions of their pensions earned by periods of service under State Governments or Civil Departments of the Central Government such other officers of the Defence Department whose pensions are governed by the Civil Services Regulations should be treated as Civil Officers for the purposes of clauses (a) (1) and (b) (1) of this rule.

28. The Defence Department's share of a divisible pension should in all cases, excepting those falling under Rule 31, be extinguished by credit of the commuted value of that share to Central (Civil) by debit to Defence, the adjustment being made as and when each case arises. This procedure will have the effect of converting the Defence Department's share of the divisible pension into one relating to Central (Civil) for all purposes and will not in any way affect the arrangement that may be agreed upon for the adjustment of pensions between the Central and State Governments.
29. The provisions contained in the preceding rule will be applied conversely for the settlement of the civil shares of military pensions which are not subject to revision after retirement. That is to say, the civil share of a divisible pension debitable to a State or to the Central Government (Civil) will be extinguished by credit of the commuted value of that share to Defence by debit to Central (Civil), the adjustment being made as and when each case arises. The Defence Accounts Officer will report periodically to the State Accountant-General the amount of pensions paid in respect of cases where the arrangement between the Central and the State Governments concerned for the adjustment of pensions is with reference to actual payments. This report should also cover cases where a pension which has been adjusted as provided in this rule is subsequently transferred for payment in the United Kingdom.

30. Pensionary charges of Government servants who have served under the Posts and Telegraphs Department and another Department of the Central Government (with the exception of the Railway Department) will except in cases falling under Rule 31, be adjusted in the following manner. In the case of such a pension sanctioned on or after 1st April 1938, if the actual monthly pension payments are not made at the post Office and the Government servant concerned was not borne on the cadre of the Posts and Telegraphs Department at the time of retirement, the Posts and Telegraphs Department will be debited with the capitalised value of the share of pension debitable to it according to the length of service rendered in that Department, and the entire pension will then become a charge against Central Government (Civil). In cases in which the actual monthly pension payments are made by the Posts and Telegraphs Department, that Department will be credited with the capitalised value of the share of pension which is debitable to the other Departments according to the length of service principle, and the entire pension will then become a charge on the Posts and Telegraphs Department. These provisions apply also in cases where the pensions are divisible between the Crown Representative's Department and the Posts and Telegraphs Department.

In cases where the pensions are divisible between the Posts and Telegraphs Department and the Railway Department, the adjustment will be made on the basis of actual pensions paid.

31. The system of adjustment between Governments or Department by payment of commuted value does not apply to pensions payable in England.

32. When a portion of a pension which is debitable to more than one Government is commuted by payment of the capitalised value of a portion of his pension to the pensioner, the amount commuted may be taken as being in absorption or reduction of the shares debitable to the different Governments in the order in which those shares from the least to the largest amount, except in the case of pensions paid by the
Commonwealth Relations Office, London, where the amount commuted is taken first in absorption or reduction of the share debitable to Defence Estimates.

Thus, if out of a pension of Rs. 400 per month which is apportioned as follows:

| Government A | 80 |
| Government B | 100 |
| Government C | 220 |

Rs. 100 is commuted, the commutation will have the effect of extinguishing the share of Rs. 80 debitable to Government A and reducing from Rs. 100 to Rs. 80 the share debitable to Government B.

The capitalised value of the amount commuted should, in such a case, be debited to Governments A and B in proportion to the amounts by which their monthly shares of the pensions have been reduced.

In respect of pensions which are divisible between the Central Government and a State Government, the Central Government may authorise the debit to Central Revenues of the whole commuted value of a portion of the pension not exceeding the commuted value of the share of the pension debitable to it, if the State Government concerned cannot find funds to meet the payment of its share of commuted value.

33. Commutations in respect of pensions adjustable between Sind and Bombay, and Bihar and Orissa, which are paid in India or by the High Commissioner in England will be divided into two portions according to the length of pre-separation and post-separation service of the Government servant, and the portion relating to the pre-separation service will be shared between Bombay and Sind in the ratio of 85:15 and between Bihar and Orissa in the ratio of 81:19.

34. When the payment of a pension which was sanctioned after 31st March 1921 and paid outside India is transferred to India, and the transfer involves the payment by one Government of a charge for which another Government is responsible under 8 (b) I (i), the adjustment of the charge will be effected in accordance with Rule 26. In the reverse case of transfer outside India of such a pension paid in India, the classification of the payments made out of India will be the same as it was at the time of the transfer.

35. The allocation of pensionary charges of the officers and subordinate establishment of the Ecclesiastical Department will be as follows:

(i) With effect from the 1st April 1942, the Defence Services, the Civil and the Railway Estimates will contribute towards these pensionary charges in accordance with Rule 21 of the
Ecclesiastical Charges Allocation Rules, 1940; an extract of the rule is given below:—

"21. Twenty per cent of the expenditure incurred during a year on the pay including overseas, pay and leave pay but excluding the allowances of (i) the Bishops of Calcutta and Bombay, so long as the present incumbents remain in office, (ii) Chaplains on the Indian Ecclesiastical Establishment, and (iii) subordinate Ecclesiastical (church and cemetery) establishments holding pensionable posts shall be taken as representing the charges for their pensions earned by service during that period and shall be allocated to the Defence Services, the Civil and the Railway Estimates in the same proportion as their pay in accordance with rules 3, 4, 5, 11, 12, 17 and 19.

Subordinate Ecclesiastical (church and cemetery) establishments who are in receipt of the benefits of provident fund and gratuity in lieu of pension, shall be deemed to be holding pensionable posts for the purpose of this rule.

In respect of service rendered before the 1st April 1942, no recovery of pensionary charges will be made from the Defence Services and the Railway Estimates."

(ii) The pensionary charges in respect of pensions already sanctioned before the 1st April 1942, will continue to be allocated in accordance with the ordinary rules in this Appendix except that the incidence of pensions of Chaplains will be governed by the following rule:—

"Pensions of Chaplains sanctioned prior to the 1st April 1928 will be treated as a charge against the Defence Services estimates if paid or adjusted in India, and as a civil charge against Central Revenues if paid out of India and adjusted finally in the Home accounts; provided that if a Chaplain rendered military service during the Great War, the portion of his pension corresponding to that service will be charged against Defence Services Estimates. Pensions sanctioned from the 1st April 1928 will be adjusted in accordance with the ordinary rule in this Appendix."

V. Incidence of charges for bonus in respect of Government servants who are employed on bonus terms and who serve under more than one Government.—

The Government to which a subscriber to a special provident fund originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the fund. When the services of a subscriber to such a fund are lent to another Government, the borrowing
Government may be required to pay the bonus contribution to the lending
Government under such arrangement as may be settled between the two
Governments concerned.

The recoveries from the borrowing Government shall be classified as
reduction of charges under the major head "55—Superannuation Allow-
ances and Pensions—Donations to Provident Funds".

In the case of commercial departments or undertakings in which the
payment of bonus to special provident funds is debited to working
expenses, the recoveries should be adjusted as reduction of charges under
the appropriate head of account concerned.

VI. Incidence of Government contribution to Indian Civil Service
Family Pensions.—

With effect from the 1st April 1937, the contribution payable by
Government in respect of Indian Civil Service Family Pensions should
be allocated in accordance with the following principles:—

(1) Where the family pensions were sanctioned before the 1st April
1921, the liability for the Government share of the pension
should be wholly Central.

(2) Where the family pensions were sanctioned on or after the
1st April 1921, the allocation of the Government contribution
should follow the allocation of the annuity of the officer in
respect of whom the family pension is paid, and no fresh
allocation should be made in cases where the officers drew
pension in India but the family pensions were paid in
England, or vice versa.

(3) In the case of an officer dying after 1st April 1921, without
drawing pension, the contribution should be allocated on the
same basis as would be followed had the officer retired from
service on the date on which he died.

Note 1.—The principles of clauses (2) and (3) also apply in the case
of allocation of the donation of £250 payable to a female orphan on
marriage, which is provided by Government under Rule 19(2) of the
Indian Civil Service Family Pension Fund Rules.

Note 2.—In respect of Indian Civil Service Officers who have served
in Burma retiring after 1st April 1937, the allocation of Government
contribution to family pensions should follow the principles of clauses (2)
and (3) above.

2. The following basis of allocation should be followed in the case
of Bombay-Sind and Bihar-Orissa joint cadres:—

(a) In the case of family pension sanctioned prior to 1st April 1936,
the allocation should be made on the same basis as the
annuity of the officer.
(b) In the case of family pensions sanctioned on or after 1st April 1936, the allocation should be made in proportion to the length of service under each Government—the term “length of service” being interpreted to mean completed service.

3. The allocation of the Government contribution to the Family Pension Fund will be made by the authority who disbursed the annuity in cases where both the annuity and the family pensions are paid outside India. Where, however, the allocation of the contribution has to be determined afresh with reference to the record of service of the officer, the disbursing authority should allocate the contribution on the basis of data which may be obtained from the Audit Officer concerned in India.

The agency for allocating the contribution, where the family pension is paid in India, should be the Audit Officer who issued the authority for payment of the annuity of the officer in India or would have issued the authority had the annuity been paid.

VII. Incidence of Government contribution to the Indian Civil Service (Non-European Members) Provident Fund:

The contribution payable in each case under Rule 6 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be apportioned among the Governments concerned in accordance with the principle laid down in Rule 8 (a) (ii) of the Rules regulating the incidence of Pensions. This rule applies also to officers borne on joint cadres.

C.—Other Charges

VIII. Incidence of expenditure involved in audit and keeping accounts:

The following rules govern the incidence of expenditure in Audit and accounts:

(i) Under Article 149 of the Constitution and the provisions of paragraph 13 (1) of the Audit and Accounts Order, 1936 (hereinafter referred to in these rules as the Order), the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States, and of certain accounts specified in the Order. In conducting such audit, the Comptroller and Auditor-General performs a statutory function entrusted to him and the cost of the function is a charge of the Central Government.

(ii) Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as mentioned in rule (i), the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other
authority or body" by or under any law made by Parliament under the provision of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note.—The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings in which Governments in India may be participating.

(iii) If a State Government requests the Comptroller and Auditor-General to arrange for a more detailed or a local audit of expenditure, transactions or accounts which relate to or form part of the accounts of the State, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor-General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government, since what is involved is an extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.

(iv) The Comptroller and Auditor-General is not responsible ab initio for the audit of any accounts mentioned in paragraph 13 (2) of the Order, but, when he undertakes the audit of any such accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.

(v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of the accounts of the Union or of any State and of the accounts of private commercial and quasi-commercial undertakings in which Governments in India may be participating. Such audit can be undertaken by the Comptroller and Auditor-General only on a 'consent' basis and on such terms and conditions as regards recovery of costs, etc., as may be settled between him and the Government concerned.

(vi) Expenditure involved in keeping the accounts of a State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under
paragraph 11 of the Order, is a charge of the Central Government. The cost of keeping such accounts of a State as are covered by the Initial and Subsidiary Accounts Rules issued under paragraph 11 (3) of the Order is a charge of the State concerned. Similarly, if in any State, the Comptroller and Auditor-General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of paragraph 11 (2) of the Order, the cost of keeping such accounts will be a liability of the Government of the State.

(vii) The maintenance of the internal accounts of a department of a State is part of the ordinary duties of a State Government and is, therefore, a responsibility of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinise or advise on the modification of an existing system of internal accounts kept in a department of a State such work can be undertaken by him on a 'consent' basis and on specified terms and conditions as in rule (v) above.

IX. Incidence of Grants of Land and Alienation.—

State Governments receive compensation from the Central Government for all grants of lands and assignments or remissions of land revenue sanctioned on or after the 1st April 1921 in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

(1) The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.

(2) All special pensions and Jagirs in the form of assignments of land revenue sanctioned for Military Officers on a date previous to the 1st April 1921 under the Government of India Special War Rewards Scheme should also be debited to the Defence Services Estimates.

X. Incidence of the Cost of Police Functions on Railways including the cost of protecting Railway Bridges.—

Police functions in Railways are divided into three categories:

(a) Crime—for which Civil Governments are entirely responsible and the expenses of which these Governments have to pay;

(b) Order—for which Civil Governments are responsible but the expenses of which Railways have to pay; and

(c) Watch and Ward—for which Railways bear both responsibility and cost.
Special requisitions on the Police by Railways for (c) must be paid for by the latter; special requisitions for (a) beyond what a Civil Government considers necessary should also be debited to Railways. But Railways cannot be called upon to pay for special measures under (a) which a Civil Government considers necessary.

2. The following rules regulate the incidence of the cost of protecting Railway bridges:

(1) Railway bridges, in common with railway goods and premises, will ordinarily be protected by watchmen in the employ of the Railway concerned;

(2) In the event of the replacement of these watchmen by military or police guards.—

(a) when the services of the military or police guards are placed at the disposal of the Railway at the request of the Railway Administration, the cost of the guards will fall upon the Railway;

(b) if the substitution is made on general grounds of Government policy and the service is taken over by the Police, Defence Services or other public service department as part of their regular duties, the charges will fall upon the Government and will be debited to Police, Defence Services or the public department concerned, as the case may be.

XI. Incidence of the cost of (1) Forest Surveys carried out by the Survey of India, and (2) Forest maps prepared by that Department.—

The rules governing the incidence of the cost of (1) Forest Surveys carried out by the Survey of India, and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of India, Handbook of Topography.

XII. Incidence of the charges relating to the maintenance and demarcation of, and disputes over, boundaries.—

The incidence of these charges between a foreign country and India is regulated by the following principles:

1. Maintenance.—(a) Half the maintenance charges will be borne by the State concerned; or for Part 'C' States by the Centre, the other half being recovered, as far as practicable, from the foreign country, failing which, the foreign country's share will be borne by the Central Government.

(b) Demarcation and Disputes.—Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry 10 of the Union List, subject to such recovery as may be made from the foreign country.
APPENDIX XIII

Note 1.—The arrangement in (a) above in its application to Nepal will be subject to special arrangements worked out in consultation with the Nepal Government.

Note 2.—The share of the Bhutan Government for maintenance and demarcation of, and disputes over, boundaries will be borne by the Central Government for the present.

2. Where streams or other watercourses form the boundary and where the ordinary principles of median line applies, the Government concerned (i.e., foreign country of India) will bear the cost of maintenance of the boundary line on its side. Where a separate set of survey marks is maintained by each of the two Governments on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

D.—Receipts

XIII. Incidence of Leave Salary and Pension Contributions recovered in respect of Government servants lent on Foreign Service.—

Contributions towards leave salary and pension recovered on behalf of a Government servant in foreign service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to foreign service.

2. Contributions towards the leave salary and pension of military officers and others in permanent military employ, including those in temporary civil employ, should be adjusted in the Defence Services Accounts, while the contributions in respect of such officers in permanent civil employ should be credited to Civil Estimates. When a Government servant on whose behalf the contributions are received belongs to the Posts and Telegraphs Department or Railways, the credits should be passed on to the Department concerned.
APPENDIX 14

[See Note below Rules 334(2) and 339]

Directions for regulating adjustments between different Governments and Departments

(See Chapter 4 of Account Code, Vol. I)


1. The Directions contained in this Appendix have been issued by the Comptroller and Auditor-General of India with the approval of the President by virtue of the provisions of Article 150 of the Constitution of India. Unless otherwise provided, these directions are binding on all State Governments.

Direction I.—Adjustment between Governments


2. In the case of transactions between two Governments, adjustments shall always be made if required by or under the provisions of the Constitution; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Note 1.—Subject to reciprocity and excepting those publications for which an annual subscription is fixed (e.g., corrections to Codes, Rules, etc.) or when a fixed amount is deposited annually (e.g., regular supply of new Acts), no debit shall be raised against any Government for the supply of priced publications in cases where the amount of a single voucher does not exceed four annas.

Note 2.—This Government and the Governments of West Bengal, Madras, the Uttar Pradesh, Orissa and the Punjab have agreed to the following arrangement in regard to the incidence of pay and travelling allowance of Government servants summoned to give evidence in courts outside their State in an official capacity:

(a) When an official of one Government appears as a witness before a court of another Government (in a case in which Government is a party) in order to give evidence of facts of which he has official knowledge, he will be paid travelling allowance at its own rates by the Government to which he belongs. In cases in which Government is not a party, the Government servant will be paid by the court according to its rules and will draw no travelling allowance from Government.

(b) Where a Government requisitions the services of an officer of a commercial department as a witness, or any other officer as a technical or expert witness, the pay of the officer
concerned for the period of his absence from the headquarters and the travelling allowance, and other expenses due to him will be borne by the requisitioning Government, the travelling allowance being regulated under the Travelling Allowance Rules of the Government to which he belongs. The charges will be borne in the first instance by the latter Government and then passed on after audit to the requisitioning Government.

N.B.—The term "technical and expert witness" used in the above rule refers to such persons as are specified in section 45 of the Indian Evidence Act, viz., those specially skilled in foreign law, science or art or in questions as to identity of handwriting or finger impressions.

Note 3.—Incidence of charges in respect of Government servants whose services are lent by one Government to another for short periods.—The following conventions have been entered into by all Governments in India (except the Government of the Punjab) to regulate the payment by one Government for work of a casual nature done for it by an officer of another Government in India the officer remaining in the employment of the own Government:—

(1) Cases of this kind will fall under two categories—

(i) where the officer is required to devote his whole time and attention to such duties; and

(ii) where he can perform them in addition to his own duties.

(2) In cases of the first category when a short-term deputation for a period not exceeding two weeks is involved, the lending Government will normally raise no claim against the borrowing Government except in respect of travelling allowance and such fee as the two Governments may mutually agree may be paid to the officer. In cases where lending Governments may have to incur expenditure on making arrangements for carrying on the work of the officer concerned during his absence, that Government may recover from the borrowing Government an additional lump sum contribution equal to 1½ times the pay of the officer, to cover his pay, leave and pension contributions.

(3) In cases falling in the second category the lending Government will not claim any thing on account of pay, leave and pension of the officer, but if the additional duties to be performed are sufficiently onerous, it may ask the borrowing Government to pay a suitable fee to the officer concerned. No portion of such fee will be appropriated by the lending Government.
(4) In the case of the Punjab Government, the convention is subject to the modifications detailed below:—

(a) For short-term deputations not exceeding 7 days, the lending Government should be entitled to recover at its discretion from the borrowing Government the pay of the lent officer in addition to travelling allowance and fee paid to the officer himself.

(b) For deputations exceeding 7 days, but not exceeding 14 days, the recovery to be made from the borrowing Government should, besides the travelling allowance and a suitable fee which the two Governments may mutually agree for payment to the officers concerned, also cover the pay, leave and pension contributions of the officer himself, a contribution equal to $1\frac{1}{4}$ times the pay of the lent officer being recovered for the latter purpose.

(c) For deputations exceeding 14 days, the borrowing Government should be regulated as formally employing the officer and should be responsible for pay, leave, pension and passage contributions, etc., under the existing rules.

(5) Officers of commercial departments will be included within the purview of the above convention, while an officer summoned as a witness by a court of law will be excluded from its scope.

Note 4.—Settlement of Currency Note Press Bills in connection with travelling expenses of officials of that department summoned to attend courts.—The courts concerned are required to give the Press Officials two copies of the certificate of attendance at the court. The certificate of attendance at the court given by the Presiding Judge/Magistrate/Tribunal, coupled with the audit certificate prescribed in Article 186 of Account Code, Volume III, to be issued by the Accountant-General, Bombay, who is the Audit Officer responsible for the correctness of the charges billed for by the Master, India Security Press, Nasik Road, may be finally accepted by the Audit Officer of the State Government for booking, the charges against the Government in the Accounts of the relative department.

Note 5.—Rules regulating the Incidence of Pay, Allowances, Pensions, etc., between the Government of Madhya Pradesh and the Governments of Part 'B' States.

(I)—Incidence of Pay and Allowances other than Leave Salary

This heading covers mainly the incidence of transit pay and allowances. The rules given in Section I of Part B of Appendix 3 to the Account Code, Vol. I (reproduced as Appendix 13) will apply in toto.
(II)—Incidence of Leave Salary

(a) Temporary Transfers.—The liability for leave should be extinguished by recovering leave salary contribution at rates to be prescribed by the lending Government but no contribution shall be payable for the period of leave. The recovery of leave contribution would extinguish all future liability for the leave earned during the period of deputation excluding the grant of special disability leave. As regards the latter kind of leave the allocation should be governed by rule 6 in Section II of Part B of Appendix 3 to Account Code, Vol. I (reproduced as Appendix 13).

(b) Permanent Transfers.—Leave salary should be allocated according to Rule 3 or Rules 9 of Section II of Part B of Appendix 3 to Account Code, Volume I according as the Government servant is subject to the Central Government's Old Leave Rules or the Revised Leave Rule 1934. In the case of the Revised Leave Rules, 1934 (or equivalent) the liability of the lending Government should include both "Earned leave" and "Half-pay Leave" at credit on the date of permanent transfer of the Government servant.

(c) Both in the case of temporary transfers and in the case of permanent transfers, the Government which sanctions "leave not due" will bear the charge on account of such leave in the first instance in all cases, but in the event of the Government servant on return from such leave, being transferred to another Government before the "leave not due" taken by him is completely earned by duty, such readjustment of the charge may be made as may be agreed upon by the two Governments concerned.

(d) It should be decided at the time of transfer from a Part 'B' State whether the leave rules to which the Government servant concerned was subject while serving under the State Government should be deemed equivalent to the Old Leave Rules or the Revised Leave Rules, 1934 of the Madhya Pradesh Government. When neither of these rules can be applied appropriately, the two Governments should settle the issue at the time of transfer in keeping with the principle underlying these rules as far as possible.

(III)—Incidence of the cost of Passages

The liability may be extinguished by the recovery of passage contributions as provided in Section III of Appendix 3 to Account Code, Vol. I.

(IV)—Incidence of Pensions

This may follow the procedure set out in (ii) above for the allocation of leave salary. In other words, in all cases of temporary transfers, pension contributions at rates prescribed by the lending Government
should be recovered from the borrowing Government for the period of deputation but no contribution should be payable during any period of leave. The liability of a borrowing Government to pay contributions to the lending Government ceases when a Government servant is permanently transferred to the former but the lending Government remains responsible for the pensionary charges of the Government servant in respect of the service rendered under it prior to the permanent transfer including the period of service and leave for which contributions have been recovered. This liability may be discharged by paying a proportionate pension when it is sanctioned, the allocation being made on the basis of length of service and the rules laid down in Section IV of Appendix 3 to Account Code, Volume I, being followed mutatis mutandis. For this purpose, the service rendered in a Part 'B' State by a Government servant who has been permanently placed under the Government of India as a result of federal integration and who was engaged in a State prior to his transfer on "Federal" subject should be treated as service under the Government of India. If the pensioner is entitled to get his pension commuted, the commutation may have the effect of absorbing or reducing the share debitable to different Governments in the order in which these shares rise from the lowest to the largest amount in accordance with Rule 32 of Section IV of Appendix 3 to Account Code, Volume I.

(V)—Incidence of charges of Bonus in respect of Government servants who are employed on bonus terms

The principle given in Section V of Appendix 3 of Account Code, Volume I, will apply. In other words, the lending Government should recover from the borrowing Government such bonus contribution as may be agreed upon between the two Governments.

(VI)—Incidence of Government contribution to Indian Civil Service Family Pension Fund

No rules of allocation are laid down in this regard and the issue will be decided by mutual agreement in each case, as and when it arises.

(VII)—Incidence of Government contribution to the Indian Civil Service (Non-European Members) Provident Fund

Under Rule 6(1) of the Indian Civil Service (Non-European Members) Provident Fund Rules, a sum of Rs. 6,000 is credited on retirement or death of an officer who joined service after 4th January 1923. The liability for the payment of this contribution is usually allocated in proportion to the length of service under each Government, but it may be settled by current recovery of a monthly contribution of Rs. 20.

(VIII).—(a) Incidence of expenditure involved in Audit and keeping Accounts.

(b) Incidence of Grants of Land and Alienation.
(c) Incidence of the cost of Police functions on Railways including the cost of protecting Railway Bridges.

(d) Incidence of charges on maintenance and demarcation of and dispute over boundaries.

The relevant rules laid down in Appendix 3 to Account Code, Volume I, may be applied mutatis mutandis.

The rules of contributions for leave salary and pensionary charges referred to above will be generally the rates applicable to a State Government servant lent on foreign service.

Note 6.—The Central Government and State Government have mutually agreed that in general, any losses sustained by the Central Government through the negligence or culpability of the staff paid for by the State Government and vice versa must be borne as they occur, i.e., by the Central Government if the loss occurs in connection with a Central transaction and by the State Government if it occurs in connection with a State transaction. In cases where recoveries are made in cash, e.g., by deduction of pay or otherwise, from recoveries are made in cash, e.g., by deduction of pay or otherwise, from the persons responsible for the loss, the entire amount recovered should be credited to the Government which, under the above arrangement, would bear the loss, for this purpose. Recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. Where the staff is paid for by one Government and the loss is borne by another Government a copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the former to the latter.

Direction II.—Adjustment with foreign Governments and outside bodies

3. Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such, inside or outside the Public Account, unless Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to anybody or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

Direction III.—Inter-departmental adjustments

4. For purposes of inter-departmental payments, the departments of a Government shall be divided into service departments and commercial departments according to the following principles:

A.—Service Departments.—These are constituted for the discharge of those functions which either (a) are inseparable from,
and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of the business of Government.—

Examples of the first class are—the departments of Administration of Justice, Jail, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the second class are—the departments of Survey, Government Printing and Stationery, Public Works (Buildings and Roads Branch) and Purchase Organisation of the Government of India, Ministry of Production and Supply.

B. Commercial Departments or Undertakings.—These are maintained mainly for the purposes of rendering services or providing supplies of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

Note.—Government have the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. A list of departments and undertakings at present recognised by Government as commercial is given in the Annexure 'A' to these directions.

5. Save as expressly provided by these directions, a Service Department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to the above direction have been authorized:

(a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to an irrigation or other project while under construction may be debited to the project concerned.
6. A Commercial Department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms a part or any other department.

Note 1.—Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A (a) of paragraph 4 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of the above direction.

Note 2.—The supply of residential accommodation by one department to the employee of another shall not for the purpose of these directions be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

7. Where one department makes payment or renders service as an agent of another department of the same Government, the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

Note 1.—The cost of land acquired by a civil department on behalf of the Public Works Department is chargeable in the accounts of the latter as part of the cost of the works for which the land is taken up; but, when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

Note 2.—When a special officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the special officer and his establishment and any expenditure on contingencies is chargeable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.
8. Without prejudice to the general principle contained in paragraph 5, the Defence Services shall in respect of inter-departmental transactions charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases Government in consultation with the Comptroller and Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

Note.—The Defence Services are not required to pay rent for office accommodation supplied by the Public Works Department in Central buildings, in any station in India; nor shall rent be charged for buildings of the Defence Services in any station in India occupied by departments of the Central Government other than those falling under clause B of paragraph 4.

9. A branch of a Service Department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples

Jail Manufacture, Survey map-publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than coinage).

10. A branch of department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department, e.g.—

Workshops of a department, Mathematical Instrument Office, Dockyards.

11. A regularly organized store branch of a department should ordinarily charge any other department for supplies made, but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

12. Notwithstanding anything contained in these directions, a Government may, for special reasons which shall be recorded and communicated to the Accountant-General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

Direction IV.—General

13. Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.
14. Payment of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

15. Any question of doubt or dispute arising in connection with the interpretation of these directions may be decided by the Comptroller and Auditor-General of India, with the approval of the President.

ANNEXURE 'A'

List of Departments and Undertakings at present recognised by Government as Commercial (vide note below Part B of Direction III)

Allapilli and Pedigundum ranges of the South Chanda Forest Division including the Saw Mills at Allapilli.

APPENDIX 15,

(See Rule 27-A)

(Instructions laying down the procedure to be followed in respect of expenditure which becomes infructuous due to abandonment of works, etc.)

According to Rule 139 of the M. P. Financial Code, Vol I losses are due to:

1. (1) Depreciation; and
   (2) Other causes.

2. Losses on account of depreciation are due to:
   (i) normal fluctuation of market prices;
   (ii) fair wear and tear;
   (iii) lack of foresight in regulating purchases;
   (iv) neglect after purchase.

3. Losses on account of other causes are grouped as under:
   (i) losses due to theft or fraud;
   (ii) losses due to neglect;
   (iii) losses due to an act of God and other calamities such as fire enemy action, etc.
   (iv) Anticipated losses on account of surplusage of obsolete stores or of purchases in excess of requirements;
   (v) other losses due to damage, etc.
4. In addition to losses occurring due to causes detailed above, certain expenditure on and in respect of various works of Government also turn out ultimately infructuous. As no fruitful result is brought out by this expenditure it causes a loss to Government. Though, technically expenditure of this nature is not covered by the definition of the term 'loss' yet it is categorised as infructuous. While action can be taken in accordance with the provisions of rule 22 of Madhya Pradesh Financial Code, Vol I, in case of losses which are technically categorised as such infructuous expenditure is not covered by the provisions of this rule since technically it is not categorised as loss. Excepting losses that are due to normal fluctuations of market prices and fair wear and tear, other types of losses can be checked since they are incurred either due to carelessness or neglect of rules or incurred knowingly or dishonestly. Normally, change of policy or circumstances may be responsible for expenditure of this type. For example, if site for sinking a well is selected after full understanding and due observance of all technicalities and digging work is also started but at a later stage it is discovered that it will not be possible to go ahead with the work for one reason or the other either due to frequent breakages of drilling machines or due to non-availability of water even after completion of digging work, the entire expenditure incurred on the work becomes infructuous. Replacement of lime and concrete base of a culvert with cement and concrete base or being discovered at a later stage that the same is weak or unserviceable involves infructuous expenditure on lime and concrete base. When it is discovered after undertaking survey that the site surveyed is unfit for the work for which survey was undertaken, the expenditure incurred thereon becomes entirely infructuous under the circumstances either the work undertaken is abandoned or if desired purposes or result is not achieved on completion, it leads to infructuous expenditure for which no responsibility whatsoever can be fixed because of the matter having been fully considered and all technicalities and requirements of rules having been gone through before undertaking the work. Since this is not covered by the definition of the term 'loss' but Government is actually put to loss on account of its infructuous nature, the State Government hereby directs that in each case expenditure should be declared infructuous only after thorough scrutiny by the competent authority and that administrative departments concerned are hereby authorised to declare expenditure up to the extent of Rs. 5,000 as infructuous while orders declaring expenditure in excess of this limit as infructuous will be issued only after obtaining concurrence of the Finance Department.

5. When a work is abandoned and the expenditure incurred in this respect becomes infructuous, it should be immediately reported by the officer concerned to the head of the department through his immediate official superior as well as to the Accountant General Madhya Pradesh. On receipt of the report the head of the Department should report the matter to his Administrative Department. As also to the Finance Department.

It has further been decided that the reports of infructuous expenditure amounting to Rs. 3000 and above in each case, need only be sent to the Accountant General Madhya Pradesh while such reports should be sent to the Finance Department. Only when the amount involved is Rs. 5,000 and above.
FORM M. P. F. C. 1

(See Rule 31)

(Obverse)

District. ...........................................

Statement showing discrepancies between departmental and treasury figures under the heads noted below for the month of ........ 19

<table>
<thead>
<tr>
<th>Major and Minor Head of Account</th>
<th>Figure of Departmental Return</th>
<th>Figures as per Accountant-General’s Returns</th>
<th>Explanation of the Departmental Officer</th>
<th>Remarks of the Accountant-General, Madhya Pradesh</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. (1)</td>
<td>Rs. p. (2)</td>
<td>Rs. p. (3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

(Reverse)

No. ........................................... Date ..................... 19 .

Forwarded to the ........................................... for explanation and return through the Accountant-General, Madhya Pradesh.

...............................

Controlling Officer.

No. ........................................... Date ..................... 19 .

Forwarded to the Accountant-General, Madhya Pradesh with explanations duly furnished.

...............................

Departmental Officer.

No. ........................................... Date ..................... 19 .

Forwarded to the ........................................... with remarks against each explanation.

...............................

for Assistant Accounts Officer/ for Accountant-General, M. P.

No. ........................................... Date ..................... 19 .

Forwarded to the (Departmental Officer)

...............................

Controlling Officer.

No. ........................................... Date ..................... 19 .

Returned after compliance to the (Controlling Officer).

...............................

Departmental Officer.
FORM M. P. F. C. 2

(See Rule 77)

Statement of Proposition for Revision of Establishment

<table>
<thead>
<tr>
<th>Nature of Charges</th>
<th>Proposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Present scale</td>
<td>Permanent</td>
</tr>
<tr>
<td></td>
<td>Temporary</td>
</tr>
<tr>
<td></td>
<td>Orders of sanctioning authority</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number</th>
<th>Designation</th>
<th>Minimum</th>
<th>Increment</th>
<th>Maximum</th>
<th>Average cost</th>
<th>Minimum</th>
<th>Increment</th>
<th>Maximum</th>
<th>Average cost</th>
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<tbody>
<tr>
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</tr>
</tbody>
</table>

Note.—In preparing this statement, particular attention should be paid to the instructions in Rule 78.
FORM M. P. F. C. 3

Report of making and taking over charge

(One copy to be sent to Accountant-General, Madhya Pradesh and another copy to the Secretary to Government, and except in the case of first appointments, one copy to the Registrar, High Court of Judicature at Jabalpur.)

To

The Secretary to the Government, Madhya Pradesh

..............Department.

The Registrar, High Court of Judicature at Jabalpur.

The Accountant-General Madhya Pradesh.

Certified that in accordance with Notification*, No...............Dated ..............19 in the Madhya Pradesh Gazette, Shri......................made over and Shri......................assumed charge of the office of ..............on the forenoon/afternoon of ..............and that the officer receiving charge travelled during joining time on ..............(mention dates).

Place ..............Officer making over charge

Dated..............19

Officer receiving charge.

Memo of advances for which responsibility is accepted by officer receiving charge of the office of ..............in the ..............District.

For report sent to Accountant-General Madhya Pradesh (Rule 103).

Permanent advance for Contingent Expenditure..............Rs..............

Temporary advance drawn on..............Rs..............

Officer making over charge.

Signature of receiving Officer.

Note.—In the absence of this the reason for transfer of charge must be given with a copy of orders, if possible.
FORM M. P. F. C.—4

(See Rule 80)

........................................... Department.

JOINING REPORT

I hereby report myself for duty the this day.........................
forenoon/afternoon after availing of leave from .........................to.....
........................sanctioned vide............................Department Order
No. ........................dated.................................

Signature .................................

Name  in Block Letters................

Designation .............................

FORM M. P. C. F. 5

(Deleted)
FORM M. P. F. C. 6

(Deleted)
FORM M. P. F. C. V

(Deleted)
FORM M. P. F. C. 8
[See Rule 102 (vii)]

Acknowledgement of permanent advance as on 31st March 19
(To be sent to the Accountant-General, Madhya Pradesh, on the 15th of April every year)

I hereby acknowledge responsibility for the permanent advance of Rs. ......................... (in words), (Rupees ......................... ) which is due from and to be accounted for by me.

2. The details of the permanent advance are as follows:

(i) Cash in hand
(ii) Uncashed vouchers
(iii) Amounts in the hand of and acknowledged by subordinate officers.

Total ..................

Place .................. Signature ..................

Date .................. Designation ..................

To The Accountant-General, Madhya Pradesh, Gwalior.

FORM M. P. F. C. 9
(See Rule 127)

Stock Account of Furniture and other Office Stores
Office of ...................................................

Name of article:—Chairs

<table>
<thead>
<tr>
<th>Date</th>
<th>No. and date of contingent voucher, invoice, etc.</th>
<th>Nature of transaction</th>
<th>Receipts</th>
<th>Issues</th>
<th>Balance</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st April 19</td>
<td>...</td>
<td>(Sample entries)</td>
<td>...</td>
<td>...</td>
<td>46</td>
<td></td>
</tr>
<tr>
<td>15th June 19</td>
<td>Voucher No. 10, dated 15th June 19</td>
<td>Opening balance</td>
<td></td>
<td>4</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>25th August 19</td>
<td>Indent No. 27, dated 15th August 19</td>
<td>Transferred to the office of Broken *Chairs condemned as unserviceable.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st October 19</td>
<td>Office order No. 36, dated 1st October 19</td>
<td></td>
<td></td>
<td>6</td>
<td>44</td>
<td></td>
</tr>
</tbody>
</table>

*Destroyed as they were not worth repairing.
**FORM M. P. F. C. 10**

*(See Rule 230)*

**Statement of Loans and Advances to Municipalities, etc., during 19.**

<table>
<thead>
<tr>
<th>Municipalities, etc., receiving the loan</th>
<th>Amount of loan sanctioned</th>
<th>Rate of interest</th>
<th>No. and date of orders authorising the loans</th>
<th>Balance from last year</th>
<th>Amount advanced</th>
<th>Total</th>
<th>Amount repaid</th>
<th>Balance of loans at close of the year</th>
<th>Amount of interest received</th>
<th>Amount of interest unpaid</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

No. BK ..................................

Office of the Accountant-General,
Madhya Pradesh.

Submitted to the Secretary, to Government, Local Self Government,
Department/Finance Department/Revenue Department, Madhya Pradesh,
Bhopal.

Gwalior/Bhopal, the .................. 19.

*Accountant General, Madhya Pradesh.*
**FORM M.P.F.C. 10-A**

**M.P.F.C. 10-A**

*(See Note-2 below Rule 229)*

<table>
<thead>
<tr>
<th>Year*</th>
<th>Category of Loan/Advance</th>
<th>The account head to which the loan/advance belongs</th>
<th>Amount of loan/advance granted during the year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>No. of case</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td></td>
<td>(3)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Loan /Advance Outstanding at the end of 31st March</th>
<th>Out of column 5 recoveries which have fallen overdue and have not been effected till 31st March</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of case</td>
<td>Amount</td>
</tr>
<tr>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Outstanding interest pending recovery as on 31st March</th>
<th>Out of columns (6) and (7) amount which is overdue but irrecoverable till 31st March</th>
<th>Reasons for delay in recovery of overdue amount in columns (6) and (7) and steps taken to effect the recovery.</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of case</td>
<td>Amount</td>
<td>No. of case</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FORM M.P.F.C. 11

[See Rule 239 (b)]

Form of agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready-made

An Agreement made ................................ day of ........................................ one thousand nine hundred and ................................ between ........................................ of ........................................ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF MADHYA PRADESH (hereinafter called the Governor) of the other part;

Whereas the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land/house situated in ................................ in the registration district of ................................ sub-district ................................ .................................................. thana ................................ containing ................................ more or less and bounded on the North by ................................................................. on the South by ................................................................., on the East by ................................................................. and on the West by ................................................................., for the sum Rs. ................................ (Rupees...........................................);

And whereas the Borrower has under the provisions of the Madhya Pradesh Financial Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time being in force) applies to the Governor for a loan of Rs. .................................................. (Rupees...........................................) to enable him to purchase the said piece of land/house and the Governor has agreed to lend the said sum of Rs. .................................................. (Rupees...........................................) to the Borrower on the terms and conditions hereinafter contained;

Now it is hereby agreed between the parties hereto that in consideration of the sum of Rs....................... (Rupees....................... paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Code by monthly deductions from his salary as provided for by the said Code and hereby authorizes the Governor to make such deductions, and (2) within one month from the date of these presents to expend the full amount of the said loans in the purchase of the said piece of land/house, and if the actual price paid is less than the loan to repay the difference to the Governor forthwith, and (3) to execute a document mortgaging the said piece of land/house and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Code;
*(And it is hereby further agreed that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use;)

And it is hereby lastly agreed and declared that if the said piece of land/house has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

In witness whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said ...................... in the presence of....................

*To be omitted in the case of the purchase of a house.
FORM M.P.F.C. 12

[See Rule 239 (b)]

Form of mortgage deed to be executed in connection with an advance for the purchase of land on which to construct a house

This indenture made the ....................... day of ....................... one thousand nine hundred and ....................... between ....................... of .............................. a Civil Officer of .............................. (hereinafter called the Mortgagor which term shall, where not repugnant to the context include his heirs, executors, and administrators and assigns) of the one part and THE GOVERNOR OF MADHYA PRADESH (hereinafter referred to as the Mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part;

Whereas by an Agreement, dated the ....................... day of ....................... 19 and made between the Mortgagor of the one part and the Mortgagee of the other part, the Mortgagee advanced and lent to the Mortgagor the sum of Rs. .............................. (Rupees ....................... ) for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the Mortgagor agreed to execute a mortgage in favour of the Mortgagee ....................... in the form of these presents;

And whereas the Mortgagor on the ....................... day of ....................... 19 duly purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land;

And whereas the Mortgagor has applied to the Mortgagee for a further advance of the sum of Rs. .............................. (Rupees ....................... ) for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use;

And whereas the provisions contained in rules 236-250 of the Financial Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the Mortgagee has agreed to advance to the Mortgagor the said further sum of Rs. .............................. (Rupees ....................... ) Payable as follows that is to say the sum of Rs. .............................. (Rupees ....................... ) on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by ....................... equal instalments payable quarterly the first of such instalments to be payable on the ....................... .............................. .............................. .............................. day of .............................. .............................. ..............................
Now this indenture witnesses that in consideration of the said advance of Rs. ............... (Rupees ............... ) and Rs. ............... (Rupees ............... ) making a total of Rs. ............... *(Rupees ............... ) so advanced as aforesaid and in pursuance of the said agreement the Mortgagor doth hereby covenant with the Mortgagor to pay to the mortgagee. The said sum of Rs. ............... (Rupees ............... ) *(and such further sum as shall hereafter be paid by him to the Mortgagor pursuant to the heretofore recited agreement in that behalf) and interest thereon calculated according to the said rules on the ............... day of ............... next and if the loan shall not be repaid on that date will pay interest in accordance with the said rules;

And the indenture also witnesses that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the Mortgagee ALL THAT piece of land situate in the registration district of ............... sub-district ............... , thana ............... containing ............... more or less and bounded on the North by ............... , on the South by ............... on the East by ............... , and on the West by ............... together with the dwelling-house and the out-offices, stables, cook-rooms, and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained):

Provided always that if and as soon as the said advance of Rs.:........... (Rs. ............... ) (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said rules shall have been repaid by the deduction of monthly instalments of the salary of the Mortgagor as in the said rules mentioned or by any other means whatsoever than and in such case the Mortgagee will upon the request and at the cost of the Mortgagor reconvey, retransfer or repay the said premises unto and to the use of the Mortgagor and the Mortgagor hereby covenants with the Mortgagee that he the Mortgagor now hath good right to transfer the said premises unto the Mortgagee free from encumbrances;

And further that he the Mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the Mortgagee in manner aforesaid as shall or may be reasonably required:

*To be deleted if the payment is not to be made by instalments.
Provided always and it is hereby agreed and declared that if there shall be any breach by the Mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the Mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the Mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby or to let the same for any term of period and to do and execute all such acts and assurances for effectuating any such sale or letting 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 any rents, profits, premiums, saltami or moneys arising from the premises or from any such letting or sales as aforesaid upon trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the Mortgagor;

And it is hereby declared that no lease made by the Mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the Mortgagor shall consent thereto in writing.

In witness whereof the Mortgagor hath hereunto set his hand the day and year first above-written.

Signed by the said Mortgagor ........................................
in the presence of—

First Witness ............................................................
Address ........................................................................
Occupation .................................................................

Second witness ............................................................
Address ........................................................................
Occupation .................................................................
FORM M.P.F.C. 13

From of Mortgage Bond for House-building Advances

This indenture is made this .................. day of .................. one thousand nine hundred and .................. between .................. of .................. a Civil Officer .................. (hereinafter referred to as the Mortgagor which term shall where the context so admits include his heirs, executors, administrators, representatives and assigns) of the one part, and the Governor of Madhya Pradesh (hereinafter referred to as the Mortgagee) of the other part;

Whereas the Mortgagor is absolutely seized and possessed of or otherwise well entitled to the land, hereditaments premises hereinafter described and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as the said hereditaments);

And whereas the Mortgagor has applied to the Mortgagee for an advance of the sum of Rs. .................. for the purpose of enabling him to defray expenses of .................. as a suitable residence for his own use;

And whereas under the provisions contained in rules 236-250 of the Madhya Pradesh Financial Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the Mortgagee has agreed to advance to the Mortgagor the said sum of Rs. .................. (Rupees .................. only)† [payable as follows that is to say the sum of Rs. .................. (Rupees .................. only) after the execution and registration of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by .................. equal instalments payable quarterly, the first of such instalments to be payable on the .................. day of ..................];

Now, therefore, this indenture witnesses that in pursuance of the said agreement and in consideration of the said advance the Mortgagor hereby covenants with the Mortgagee to repay to the Mortgagee the said sum of Rs. .................. (Rupees..................) together with interest accrued due thereon in accordance with the said Code on the..............

* Insert "the purchase of the said hereditaments", "building a house on the said hereditaments" or "repairing the said hereditaments", as the case may be.

† Delete the words in crotchets, if advance is not to be made by instalments.
day of ................. next* and if the loan shall not be repaid on that
date to pay interest in accordance with the said Code;

And this indenture also witnesses that for the consideration aforesaid
he, the mortgagor, does hereby convey, transfer and assure unto the
mortgagee all that piece of land situated in the district of ............
registration district of ................., sub-registration district ............
of ................. containing ................. more or less now in the
occupation of the mortgagor and bounded on the North by .............
on the South by .................., on the East by .................., and on the
West by .................., together with the dwelling-house and the
out-houses, stables, cook-rooms and out-buildings now erected or
hereafter to be erected on the said piece of land together with all rights,
easements and appurtenances to the said hereditaments or any of them
belonging To Hold the said hereditaments with their appurtenances
including all erections and buildings hereafter erected and built on the
said piece of land unto and to the use of the mortgagee absolutely
subject to the proviso for redemption hereinafter contained;

Provided always that if and as soon as the said advance of
Rs. ................. (Rupees..................) made upon the security of
these presents shall have been repaid together with interest accrued due
dthereon in accordance with the said Code by the deduction of monthly
instalments of the salary of the Mortgagor as in the said Code
mentioned or by any other means whatsoever then and in such case the
Mortgagee will upon the request and at the cost of the Mortgagor
reconvey, retransfer or reassure the said hereditaments unto and to the
use of the Mortgagor or as he may direct;

And it is hereby agreed and declared that if there shall be any
breach by the Mortgagor of the covenants on his part herein contained
or if he shall die or quit the service before the said sum of Rs.............
(Rupees..................) together with interest accrued due thereon
in accordance with the said Code shall have been fully paid off then
and in any such event it shall be lawful for the mortgagee to sell the
said hereditament any part thereof either together or in parcels either
by public auction or by private contract with power to buy in or rescind
any contract for sell 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;

* Insert a date three or six years as the case may be from the date of
commencement or repayment of the loan calculated in accordance
with Note 1 below.
† Where possible the land should also be described by reference to
Government map or survey.
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 thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the Mortgagor;

And it is hereby agreed and declared that the said code shall be deemed and taken to be part of these presents;

The Mortgagor hereby convenants with the Mortgagee that he, the Mortgagor, shall during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

In witness whereof the Mortgagor has hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor) ................................................
in the presence of—

First Witness .................................................................
Address ...........................................................................
Occupation ....................................................................
Second Witness .............................................................
Address ...........................................................................
Occupation ....................................................................

Note 1.—For fixing the date to be mentioned against note marked "t" calculation should be made as follows:—

(1) Period required to repay the principal [as in rule 247 (a)].

(2) Period required to repay the interest accrued due on the principal.

Total period required to repay the principal and interest.

The total period so arrived at should be added to the date on which the first instalment of repayment is to be deducted and the date so arrived at should be mentioned against note marked "t".

Note 2.—There must be two witnesses to a mortgage.

Note 3.—The Deed should be registered.
FORM M.P.F.C. 14

(See Note below Rule 241)

Form of reconveyance for house-building advance

This indenture of reconveyance made the day............. of............. one thousand nine hundred and ............... between the Governor of the Madhya Pradesh (hereinafter called the Mortgagee) of the one part and.......................... (hereinafter called the Mortgagor) of the other part;

Whereas by an indenture of mortgage made on the .................. day of ..................... between the Mortgagor of the one part and the Mortgagee of the other part registered in the office of the Sub-Registrar, .................. in Book No .................. Volume No .................. at pages .................. as serial No .................. for the year .................. (hereinafter called the Principal Indenture) the land particularly described in the schedule below, together with the dwelling-house and other buildings of all kinds used or intended to be used with the said dwelling-house erected on the said land including all rights, easements and appurtenances belonging to the same or to any of them, was mortgaged by the mortgagor to the mortgagee for securing the payment of Rs. .................. (Rupees .................. only) which sum was advanced by the Mortgagee to the Mortgagor for the purpose of enabling him to defray the expenses of *building/purchasing/repairing a house as a suitable residence for his own use and also for securing the payment of interest on the said sum in accordance with the rules contained in the Madhya Pradesh Financial Code;

And whereas all moneys due and owing on the security of the Principal Indenture as aforesaid have been fully paid and satisfied and the Mortgagee has at the request of the Mortgagor agreed to execute a reconveyance of the mortgaged property above referred to in favour of the Mortgagor;

Now this indenture witnesseth that in pursuance of the said agreement and in consideration of all principal moneys and interest due under the Principal Indenture having been paid (the receipt whereof the Mortgagee hereby acknowledges) the Mortgagee hereby grants, assigns and reconveys to the Mortgagor the aforesaid property now held as security by the Mortgagee for the aforesaid moneys under the Principal Indenture to hold the same for ever absolutely discharged from all moneys intended to be secured by, and from all claims and demands under, the Principal Indenture.

And the Mortgagee hereby covenants that the said Mortgagee has not done or knowingly suffered or been party or privy to anything, whereby the aforesaid property or any part thereof is or can be impeached, encumbered or effected in title, estate or otherwise howsoever.

* Score out what is not necessary.
The expressions "Mortgagee" and "Mortgagor" herein used shall where the context so admits, include in the case of the former his successors in office and assigns, and in the case of the latter his heirs, executors, administrators and assigns.

THE SCHEDULE ABOVE REFERRED TO

All that piece of land plot No. ................ situate in ......................
in the registration district of ...................., sub-district ....................
containing ...................... square feet more or less and bounded on the
North by ...................., on the South by ...................., on the
East by ...................., and on the West by ....................

In witness whereof the parties hereto have set their hands the day and year written in each case.

Signature on behalf of the Mortgagee.

*Date

Witnesses.—

(1) ........................................

(2) ........................................

Signature of the Mortgagor.

*Date

Witnesses.—

(1) ........................................

(2) ........................................

*The later of these dates should be entered in the first line of the Indenture.
FORM M.P.F.C. 15

(See Note 1 below Rule 242)

Form of Mortgage for House-building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house

This Indenture is made this ................. day of ................. one thousand nine hundred and ................. between .................
of ........................................................................

a Civil Officer of ........................................................................

(thereinafter called the Mortgagor which term shall where not repugnant to the context include his heirs, executors, administrators, representatives and assigns) of the one part, and THE GOVERNOR OF MADHYA PRadesh (hereinafter called the Mortgagee) of the other part;

Whereas the Mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from ................. dated ................. for a term of ................. years expiring* ................. subject to a rental of Rs. ................. per.†.................................

And whereas the Mortgagor has applied to the Mortgagee for an advance of the sum of Rs. ................. (Rupees ................. only) for the purpose of enabling him to defray the expenses of building a house on the said hereditaments as a suitable residence for his own use;

And whereas under the provisions contained in rules 243-257 of the Madhya Pradesh Financial Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the Mortgagee has agreed to advance to the Mortgagor the said sum of Rs. ....................... (Rupees ....................... only) ‡payable as follows that is to say the sum of Rs. ....................... (Rupees ....................... only) after the execution and registration of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by ................. equal instalments payable quarterly, the first such instalments to be payable on the ................. day of .................);

Now therefore, this Indenture Witnesses that in pursuance of the said agreements and in consideration of the said advance, the Mortgagor hereby covenants with the Mortgagee to pay to the Mortgagee the said sum of Rs. ....................... (Rupees ....................... only) in accordance with the said Code on the @ ................. day of ................. next and if

*Date of end of lease.
†Mensem or annum.
‡Delete words in crotchets if further advances are not to be made.
the loan together with the interest accrued due thereon shall not be repaid on that date to pay interest in accordance with the said Code.

And this Indenture also witnesses that for the consideration aforesaid the Mortgagor does hereby demise, let and transfer un to the Mortgagee ALL THAT piece of land situated in .................. in the registration district of .................. sub-district ............... thana ............... containing .................. more or less and bounded on the North by ................., on the South by ................., on the East by ................., and on the West by ................., together with the dwelling-house and the out-houses, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house *(lately erected) together with all rights, easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee absolutely for all the residue now unexpired of the said term of .................. years granted by the said lease except the last day of the said term:

PROVIDED ALWAYS that if and as soon as the said advance of Rs. .................. made upon the security of these presents together with interest accrued due thereon in accordance with the said Code shall have been repaid by the deduction of monthly instalments of the salary of the Mortgagor as in the said Code mentioned or by any other means whatsoever the demise hereby made shall be void;

And the Mortgagor hereby covenants with the Mortgagee that the lease creating the term or state for which the said land is held by the Mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in no wise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid, observed and performed have been paid, observed, and performed up to the date of these presents, and also that the Mortgagor will at all times so long as any money remains due on the security of these presents, pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the Mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them, and also that the Mortgagor now has good right and full powers to demise the said premises to the Mortgagee in

@ insert a date three or six years as the case may be from the date of commencement of repayment of the loan calculated in accordance with note I below.

* Or "hereafter to be erected" "now being erected" as the case may be.
manner aforesaid and that it shall be lawful for mortgagee to enter into and upon and to hold and enjoy the said demised premises during the term hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, and that the Mortgagor at the request at any time hereafter of the Mortgagee shall at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the Mortgagee in manner aforesaid as may by the Mortgagee be reasonably required:

Provided always and it is hereby agreed and declared that if there shall be any breach by the Mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the Mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the Mortgagee to sell the said premises or buildings or any part thereof either together or in parcels either by public auction or by private contract with power to buy in or to rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting 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 after any sale of the said premises or any part thereof under the aforesaid power the Mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the herein before recited lease in trust for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct;

And it is hereby declared that the Mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid upon trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus, if any, to the mortgagor;

And it is hereby declared that no lease made by the Mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the Mortgagee shall consent thereto in writing.
In witness whereof of the mortgagee/Borrower has hereunto set his hand and Shri ........................................ in the Deptt./Office of ........................................ for and on behalf of the Governor of Madhya Pradesh has hereunto set his hand.

Signed by said (Mortgagor) .......................................................... in the presence of—

First Witness
Address
Occupation
Second Witness
Address
Occupation

Note 1.—For fixing the date to be mentioned against note marked ‘†’ calculation should be made as follows:—

<table>
<thead>
<tr>
<th>Years</th>
<th>Months</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Period required to repay the principal [as in rule 247 (a)].</td>
<td></td>
</tr>
<tr>
<td>(2) Period required to repay the interest accrued due on the principal.</td>
<td></td>
</tr>
<tr>
<td>Total period required to repay the principal and interest.</td>
<td></td>
</tr>
</tbody>
</table>

The total period so arrived at should be added to the date on which the first instalment of repayment is to be deducted and the date so arrived at should be mentioned against note marked †.

Note 2.—There must be two witnesses to a mortgage.

Note 3.—The deed should be registered.

FORM M. P. F. C. 15-A.
(See Note 2 below Rule 248)

Form of Mortgage for Purchase of house built on lease
hold land

This indenture is made this .................. day of ................................... one thousand nine hundred and ...........
.................. BETWEEN ................................ of ...........
.............................. a Civil Officer of ...........
.................. (hereinafter called ‘the Mortgagor’ which term shall where not repugnant to the context include his heirs, executors, Administrators, representative and assigns) of the one part, and THE GOVERNOR OF MADHYA PRADESH (hereinafter called the Mortgagee) of the other part:
WHEREAS the Mortgagor is entitled to the house built on land hereditaments and premises hereinafter described as under a lease from

dated for a term of year expiring

Subject to a rental of Rs.

AND WHEREAS the Mortgagor has received from the Mortgagee and advance of the sum of Rs. (Rupees only) for the purpose of enabling him to defray the expenses of purchasing a house built on the said hereditaments as a suitable residence for his own use.

AND WHEREAS under the provisions contained in rules 236-250 of the Madhya Pradesh Financial Code (hereinafter referred to as the said code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the Mortgagee has paid an advance to the Mortgagor the said sum of Rs. (Rs. only)

NOW, THEREFORE, THIS INDENTURE WITNESSETH that in pursuance of the said agreements and in consideration of the said advance, the mortgagor hereby covenants with the Mortgagee to pay to the Mortgagee the said of Rs. (Rs. only) in accordance with the said code on the day of next and if the loan together with the interest accrued due thereon shall not be repaid on that date to pay interest in accordance with the said code.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the Mortgagor does hereby demise, let and transfer to the mortgagee ALL THAT house No. situated in sub-district thana containing more or less and bounded on the North by on the east by and on the West by together with all rights, easements and appurtenances to the same or any of them belonging to HOLD the said premises unto the mortgagee absolutely for all the residue now unexpired of the said term of years granted by the said lease except the last day of said term;
PROVIDES ALWAYS that is and as soon as the said advance of Rs. ............... made upon the security of these presents together with interest accrued due there on in accordance with the said code shall have been repaid by the deduction of monthly instalments of the salary of the Mortgagor as in the said code mentioned or by any other means whatsoever the demise hereby made shall be void;

AND THE MORTGAGOR HEREBY COVENANTS with the Mortgagee that the lease creating the term or estate for which the said land is held by the Mortgagor is now a good, valid and effectual lease and in full force, unforfeited and unsurrendered and free from encumbrances and in no way becomes void or voidable and that all the rents reserved there by all the Covenants, conditions and agreements contained therein and on his part to be paid, observed and performed have been paid up to the date of these presents AND also that the Mortgagor will at all times so long as any money remains due on the security of these presents, pay, observed and perform or cause to be paid, observed and performed all the said rents Covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any to be incurred or sustained by the Mortgagee by reason of the non payment of the said rents or the non observance or non performance of such Covenants, conditions, or agreements or any of them AND also that the Mortgagor now hence good right and full powers to demise the said premises to the Mortgagee in manner aforesaid AND that it shall be lawful for the Mortgagee to enter into and upon and to hold and enjoy the said demised premises during the term hereby granted without any interruption or disturbance by the Mortgagor or any person claiming through or in trust from him, AND that the Mortgagor at request at any time hereafter of the Mortgagee shall at his own cost execute and do all such assurances and thing as may be necessary or proper for more effectually vesting the said premises in the Mortgagee in manner aforesaid as may be the Mortgagee be reasonably required.

PROVIDED ALWAYS and it here by agreed and declared that if there shall be any breach by the Mortgagor of the Covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the Mortgagee on the security of these presents shall have been fully paid off then and in any of the said premises or building or any part there of either together or in parcels either by public auctions or by private contract with power to buy in or to rescind any contract for sale and to resell without being responsible or any loss which may be occasioned thereby or tolet the same or any term of period and to do any execute all such acts and assurances for effectuating any such sale or letting as the Mortgagee shall think fit;

AND IT IS HEREBY DECLARED that the receipt of the Mortgagee for the pur chase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom;
AND It IS HEREBY DECLARED that after any sale of the said premises or any part thereof under the aforesaid power the Mortgagor shall stand possessed of the premises so sold for the last day of term granted to him by the herein before recited lease IN THRUST for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct;

AND It IS HEREBY DECLARED that the Mortgagee shall hold any rents, profits, premiums, salmi or moneys arising from the premises or from any such letting or sale as aforesaid UPON THRUST in the first place thereof to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay surplus, if any, to the Mortgagor.

AND IT IS HEREBY DECLARED that no lease made by the Mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the Mortgagee shall consent thereto in writing.

AND IT IS HEREBY DECLARED to agree to the recovery of balance of loan and its interest, if any, at the time of retirement of the mortgagor from the D.C.R.G.

IN WITNESS WHEREOF the mortgagor has hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor) ........................................
in the presence of—
First witness..............................................................
Address..............................................................
Occupation..............................................................
Second witness..............................................................
Address..............................................................
Occupation..............................................................

Note 1.—For fixing the date to be mentioned against note marked and calculation should be made as follow:—

(i) Period required to repay the principal Years Months (as in Rule 247) (a).

(ii) Period required to repay the interest accrued due on the principal.

Total period required to repay the Principal and interest.

The total period so arrived at should be added to the date on which the first instalment of repayment is to be deducted and the date so arrived at should be mentioned against note Marked.

2. There must be two witnesses to a Mortgagee.

3. The deed should be registered.
FORM M. P. F. C. 16

(See Rule 260)

Form of Agreement to be executed before drawing an advance for the purchase of a Motor Vehicle

An Agreement made on .................................................. one thousand nine hundred and........................................ between .................................................. (hereinafter called the 'Borrower', which expression shall where the context so admits, include his heirs, administrators, executors and legal representatives) of the one part and THE GOVERNOR OF MADHYA PRADESH (hereinafter called the Governor which expression shall, where the context so admits, include his successors in office) of the other part.

WHEREAS THE Borrower has under the provisions of the Madhya Pradesh Financial Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. ......................... (Rupees ........................................ only) for purchase of a Motor Vehicle;

AND WHEREAS the Governor has agreed to lend the said amount to the borrower on the terms and conditions hereinafter contained;

NOW, THEREFORE IT IS HEREBY AGREED between the parties hereto as follows:

1. In consideration of the sum of Rs. ......................... (Rupees ........................................ only) to be paid by the Governor to the Borrower, the borrower shall pay to the Governor the said amount with interest calculated according to the said Code by monthly deductions from his salary as provided in the said Code and hereby authorises the Governor to make such deductions.

2. The Borrower shall, within one month from the date of payment of the said sum spend the full amount of the said loan in the purchase of a Motor Vehicle, or if the actual price paid is less than the loan, repay the difference to the Governor forthwith.
3. The borrower shall execute a deed of mortgage in the form proscribed by the Code hypothecating the said Motor Vehicle to the Governor as security for the amount advanced by the Governor to the borrower as aforesaid together with interest thereon.

4. In case the Motor Vehicle is not purchased and hypothecated as aforesaid within one month from the date of the payment of the said sum or if the borrower within that period becomes insolvent or resigns or quits the service of Government or dies, the whole amount of the loan together with interest accrued thereon, shall immediately become due and payable.

IN WITNESS WHEREOF the parties hereto have here unto set their hand and the day and year first before written.

Witnesses:

1. ........................................

(Signature and designation of the Borrower)

2. ........................................

1. ........................................

(Signature and designation of the officer.)

2. ........................................

For and on behalf of the Governor of Madya Pradesh.
FORM M.P.F.C. 16-A

Form of agreement to be executed at the time of drawing an Advance for the purchase of a Motor Vehicle

An agreement made on .................................................................
day of ........................................ one thousand nine hundred and ........
between ............................................................... (hereinafter called the Borrower which expression shall include his heirs, executors, administrators and legal representatives) of the one part and the Governor of Madhya Pradesh (hereinafter called the Governor which expression shall include his successors and assigns) of the other part.

Whereas the Borrower has purchased/agreed to purchase the motor vehicle described in the Schedule hereunder written (hereinafter referred to as the "said motor vehicle"). And whereas the Borrower has under the provisions of the Madhya Pradesh Financial Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. ........................................... for the purchase of a motor vehicle and whereas the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained.

Now it is hereby agreed between the parties hereto that in consideration of the sum of Rs. ....................... paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay to the Governor the said amount with interest calculated according to the said Code by monthly deductions from his salary as provided in the said Code and hereby authorises the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the repayment of any loan obtained by him from a private party/the .............................................(bank) for the purchase of the said motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor forthwith, and (3) to execute a document hypothecating the said motor vehicle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Code and it hereby lastly agreed and declared that if the motor vehicle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower fails to repay the amount of the loan obtained by him from a private party/...........................................(Bank) for the express purpose of purchasing the said motor vehicle within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.
The Schedule

Description of Motor Vehicle
Maker's Name
Description
No. of Cylinders
Engine Number
Chasis No.
Cost Price

In witness whereof the borrower and ........................................
for and on behalf of the Governor have hereunto set their hands the day
and year first above written.

* Signed by the said in the presence of

........................................
 ........................................

(Signatures of witnesses) (Signature and designation
of the Borrower)

Signed by (name and designation)

........................................

(for and on behalf of the Governor of
Madhya Pradsh in the presence of

........................................
 ........................................

(Signatures of witnesses) (Signature and designation
of the Officer)

* Name and designation of the Borrower.
FORM M.P.F.C. 17

(See Rule 260)

Form of Mortgage Bond for Motor-car/Cycle Advance

This indenture made this ................................ day of ................ one thousand nine hundred and ................ between ................................ (hereinafter called "the Borrower") of the one part and the Governor of Madhya Pradesh (hereinafter called "the Governor") of the other part;

Whereas the Borrower has applied/applied for and has been granted an advance of Rs. ..................... (Rupees .........................only) to purchase a motor-car/cycle on the terms of rules 251 to 263/264 of the Madhya Pradesh Financial Code (hereinafter referred to as "The said Code" which expression shall include any amendment thereof or addition thereto for the time being in force);

And whereas one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor-car/cycle to the Governor as security for the amount lent to the Borrower;

And whereas the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor-car/cycle particulars whereof are set out in the Schedule hereunder written;

Now this indenture witnesseth that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor the sum of Rs. ......................... (Rupees ..........................only) aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. ......................... (Rupees ..........................only) each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Code and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Code and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the motor-car/cycle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Code;

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said motor-car/cycle and that the same is his absolute property and that he has not pledged and so long as any moneys remain payable to the Governor in respect of the said advance will not sell or pledge or part with the property in or possession of the said motor-car/cycle:
Provided always and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in the manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time ceases to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said motor-car/cycle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereupon calculated as aforesaid shall forthwith become payable;

And it is hereby agreed and declared that the Governor may on the happening of any of the events herein before mentioned seize and take possession of the said motor-car/cycle and either remain in possession thereof without removing the same or else may remove and sell the said motor-car/cycle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over the surplus, if any, to the Borrower his executors, administrators or personal representatives:

Provided further that the aforesaid power of taking possession or selling of the said motor-car/cycle shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the motor-car/cycle being sold the amount by which the net sale proceeds fall short of the amount owing and the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor he, the Borrower, will insure and keep insured the said motor-car/cycle against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accounts Officer concerned and will produce evidence to the satisfaction of the Accounts Officer that the Motor Insurance Company with whom the said motor-car/cycle is insured have received notice that the Governor is interested in the Policy;

And the Borrower hereby further agrees that he will not permit or suffer the said motor-car/cycle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and further that in the event of any damage or accident happening to the said motor-car/cycle the Borrower will forthwith have the same repaired and made good.
In witness thereof the Mortgagor/Borrower has here unto set his hand and
Government of Madhya Pradesh, .......
for and on behalf of the Governor of Madhya Pradesh has here unto set his hand.

### SCHEDULE

*(Description of Motor Car/Cycle)*

<table>
<thead>
<tr>
<th>Description</th>
<th>...</th>
<th>...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maker’s name</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Description</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Number of Cy-linders</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Engine No.</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Chasis No.</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Cost of price</td>
<td>...</td>
<td>...</td>
</tr>
</tbody>
</table>

*Signed by the Borrower ............ in the presence of :—*

**Witness:**

1. *(Name and designation of the Mortgagor)*

2. *(Signature and designation of the Officer fact and on behalf of the Governor of M. P.)*
FORM M.P.F.C. 18

[See rule 262 (3)]

Letter intimating to the Insurance Company, Government’s Interest in Insurance Policies of Motor-cars, etc.

From

To

(Through the Accountant-General)

Dear Sir,

I am to inform you that the Governor of Madhya Pradesh is interested in the Motor-car/Motor-cycle Insurance Policy No. ............., secured in your Company and to request that you will kindly insert a clause to the following effect in the Policy:

FORM OF CLAUSE TO BE INSERTED IN THE INSURANCE POLICY

1. It is hereby declared and agreed that Shri ...................... (the owner of the Motor-car/Motor-cycle, hereinafter referred to as the insured in the Schedule to this policy) has hypothecated the Motor-car/Motor-cycle to the Governor of Madhya Pradesh (hereinafter called the Governor) as security for an advance for the purchase of the Motor-car/Motor-cycle and it is further declared and agreed that the Governor is interested in any moneys which but for this endorsement be payable to the said Shri ...................... (the insured under this policy) in respect of the loss or damage to the said Motor-car/Motor-cycle (which loss or damage is not made good by repair, reinstatement or replacement) and such moneys shall be paid to the Governor as long as he is the mortgagee of the Motor-car/Motor-cycle and his receipt shall be full and final discharge to the Company in respect of such loss or damage.

2. Save as by this endorsement expressly agreed, nothing herein shall modify or affect the rights or liabilities of the insured or the Company, respectively, under or in connection with this policy or any term, provision or condition thereof.

Yours faithfully,

Place........................................
Date........................................

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place........................................
Date........................................

........................................
(Signature)
(Designation of the Accounts Officer)
**FORM M.P.F.C. 19**

*See Rule 265 (191)*

**Form showing the particulars required to enable the Finance Department to earmark the requisite funds for the grant of an advance**

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Name and designation of the Government servant applying for the advance</th>
<th>Whether permanent or temporary; if temporary, (a) whether he has put in three years' service, (b) whether he is likely to continue in service during the period of repayment of the advance, and (c) whether he has furnished surety of a permanent Government servant</th>
<th>Substantive pay drawn by the applicant (in the case of Government servants who are not permanent, the pay drawn by them as temporary Government servants may be specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(5)</th>
<th>(6)</th>
<th>(7)</th>
<th>(8)</th>
<th>(9)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rs.</strong></td>
<td><strong>Rs.</strong></td>
<td></td>
<td><strong>Rs.</strong></td>
<td><strong>Rs.</strong></td>
</tr>
</tbody>
</table>

Certified that for all cycle advances sanctioned one month prior to this date cash receipts have been obtained, examined and found to be in order.

Sanctioning Authority.
FORM M.P.F.C. 20

[See Rule 266 (4)]

SURETY BOND

Know all men by these presents that I ...................................................
son of ........................................... a resident of ...................................... in the
...................................................... tahsil of the .............................. district,
at present employed as a permanent......................................... in the...............
(hereinafter called the Surety) am held and firmly bound unto the
Governor of Madhya Pradesh (hereinafter called the Governor) in the
sum of Rs. .............................. (Rupees .............................. only) to be paid to
the Governor for which payment to be well and truly made I hereby
bind myself, my heirs, executors, administrators and representatives
firmly by these presents. As witness my hand this ......................
day of ........................................ one thousand nine hundred and ......................;

Whereas ................................... son of ........................................... a resident
of ......................................... in the ................................. tahsil of the ..............
district, at present employed as a temporary ................................... in the
............................... (hereinafter called the Borrower) has, at his own request,
been granted by the Governor an advance of Rs. ..........................
(Rupees .............................. only) for ..................;

And whereas the Borrower has undertaken to repay the said amount
*(with interest) at Rs. .............................. (Rupees .............................. only)
per cent per annum in........................................ equal monthly instalments;

And whereas in consideration of the Governor having agreed to
grant the aforesaid advance to the Borrower, the Surety has agreed to
execute the above bond with such condition as is hereunder written;

Now, the condition of this obligation is such that if the Borrower
shall, while employed in the said ........................................... duly and
regularly pay or cause to be paid to the Governor the amount of the
aforesaid advance owing to the Governor by instalments until the said
sum of Rs. .............................. (Rupees .............................. only) *(with interest)
shall be duly paid then this bond shall be void, otherwise the same shall
be and remain in full force and virtue;

But so nevertheless that if the Borrower shall die or become
insolvent or at any time cease to be in the service of the Governor the
whole or so much of the said principal sum of Rs. ..........................
(Rupees .............................. only) *(with interest) as shall then
remain unpaid shall immediately become due and payable to the
Governor and be recoverable as an arrear of land revenue from the
Surety in one instalment by virtue of this bond.

*Delete when unnecessary.
The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Governor to the Borrower.

The Governor has agreed to bear the stamp duty, if any, for this document.

Signed and delivered by the said ................. at .................. this .............................................day of .........................19

........................................
(Signature of Surety)

Designation ........................................

Office to which attached ......................

In the presence of—

Signature, address and occupation of the witnesses:—

(1) .............................................

(2) .............................................
FORM M.P.F.C. 21

(See Note 1 below Rule 284)

FORM OF CASH SECURITY BOND

Know all men by these presents that I, A B, of .................................. am held and firmly bound unto the Governor of Madhya Pradesh (hereinafter referred to as "Government") in the sum of Rs .................................. (Rupees .................................. only) to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

Signed and dated this .................................. day of ..................................
one thousand nine hundred ..................................

Whereas the above bounden A B was on the day of ...............19 appointed to and now holds the office of .................................. in the office of ..................................

And whereas the said A B by virtue of holding such office is bound to collect .................................. (here describe the nature of the Cashier's/Store-keeper's/Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him;

And whereas the said A B has in pursuance of Rule 282 of the Madhya Pradesh Financial Code, Volume I, delivered to and deposited with the above-mentioned .................................. a sum of Rs ..................................
(Rupees .................................. only) in cash as security for the due and faithful performance by the said A B of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the misconduct, neglect, oversight or any other act or omission of the said A B or of any person or persons acting under him or for whom he may be responsible;

And whereas the said A B has entered into the above bond in the sum of Rs. .................................. (Rupees .................................. only) conditioned for the due performance by him the said A B of the duties the said office aforesaid and of other duties appertaining thereto or which may lawfully be required of him and to indemnify the Government against loss from or by reason of the acts or defaults of the said A B and of all and every other person or persons aforesaid;
Now the condition of the above written bond is such that if the said A B has, whilst he has held the said office of .................................. as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid, and shall duly pay into the Government Treasury at ........................................ all such moneys and securities for moneys as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A B, his heirs, executors, administrators or legal representatives shall pay or cause to be paid unto the Government the amount of any loss or defalcation in the accounts of the said ...................................... within 24 hours after the amount of such loss defalcation shall have been demanded from the said A B by the ........................................ such demand to be in writing and left at the office or last known place of residence of the said A B and shall also at all time indemnify and save and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs, charges or expenses which has been or shall or may at any time or times hereafter during the service or employment of the said A B in such office as aforesaid, or any such offices aforesaid, be sustained, incurred, suffered, brought, sued or commenced or paid by the Government by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A B or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force:

Provided always and it is hereby declared and agreed that the said sum of Rs. ....................... (Rupees ................................................only) so delivered and deposited as aforesaid shall be and remain with the...... .................................... for the time being, as such security as aforesaid, or otherwise or in the event of the said A B ceasing to hold any office requiring security the said sum of Rs. ................... (Rupees .................. only) shall be retained by the Government for ....................... months after the said A B has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said sum or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall on the expiration of the said period of ....................... months, be returned
to the said A B or his heirs and legal representatives or to him as the case may be without interest and this bond shall remain with the

for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Government owing to any act, neglect or default of the said A B or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service, or ceasing to hold any office for which the security was required:

Provided always that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this bond against the said A B or against his heirs, executors, administrators or legal representatives after his death, in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A B or his estate, as the case may be, shall at all times continue, and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time:

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A B in respect of matters aforesaid to the forfeiture of the said sum of Rs. ........................ (Rupees ........................only) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A B shall pay to the Government on demand such further sum as shall be deemed by the ........................ to be necessary, in addition to the said sum of Rs. ........................ (Rupees ........................ only) to cover such loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

Signed by the above-bounden A B in the presence of......................
Signed for and on behalf of the Governor of Madhya Pradesh by ...................... being the person directed or authorised by him in that behalf in the presence of ..............................
FORM M.P.F.C. 22

(See Note 1 below Rule 285)

Form of Temporary Security Bond with one Surety when the Security Money is to be recovered in Monthly Instalments from Pay

Know all men by these presents that we, ........................................
Principal, son of .................................................................
residing at .................................................................
land ............................................................................. Surety,
son of .................................................................
residing at ................................................................. are
held firmly bound to the Governor of Madhya Pradesh (hereinafter called the Governor) in the sum of Rs. .................... (Rupees .................... only) to be paid to the Governor, his successors in office for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives, jointly and severally, firmly by these presents;

Whereas the above bounden Principal ........................................
was on the ........................................ day of ..................... 19
appointed to and now holds and exercises the office of ............

And whereas by virtue of such office the said Principal ................
........................ has amongst other duties the care of, and responsibility for,
the safe and proper storing and keeping in the places appointed for the custody thereof, of ................................................ (here detail money, Government Currency Notes, Stamps, Goods, Chattels, or Effects) (hereinafter referred to as the said property);

And whereas the said Principal ........................................
is bound, whenever called upon so to do, to show to his superior officers that the said property is at all times in tact in the places aforesaid and is bound to keep true and faithful account of the said property;

And whereas the said Principal ........................................
has been ordered to furnish in consideration of his said appointment, a security of Rs. ................. (Rupees ................. only) for the purpose of in part securing and indemnifying the Government of Madhya Pradesh (hereinafter called the State Government) against all loss or damage which the State Government might suffer by reason of the said property or any part thereof being wasted, embezzled, stolen, misspent or lost, dishonestly, negligently, or otherwise, by himself the said Principal ...........................................
And whereas the said Principal ........................................ not being in a position to deposit the said security in a lump sum has been allowed to pay the same by monthly deductions from his pay at the rate of 10 per cent. of the pay on condition of his executing a bond binding himself personally and by a surety for the whole amount of Rs. ........................................ Rupees ........................................only) until the same has been recovered by such monthly deductions as aforesaid;

And whereas the said Principal ........................................ and the said Surety ....................................................... as the said Principal .......................................................'s surety have therefore entered into the above written bond in the penal sum of Rs. ........................................ (Rupees ........................................only) conditioned for the due performance by the said Principal ........................................ of the duties of his said office and the other duties appertaining thereto or which may be lawfully required of him during the period in which any portion of the aforesaid security money remains unpaid, and for the indemnity of the State Government against loss or damage from the acts or defaults of the said Principal ........................................ occurring during the said period;

Now condition of the above written bond is such that if the said Principal ........................................ has during the period in which any portion of the aforesaid security money has remianed unpaid always duly performed and fulfilled the said duties of the said office and the other duties aforesaid or if the said Principal ........................................ and the said Surety ....................................................... shall indemnify and save harmless the State Government from all and every such loss and damage as aforesaid which during the said period has happened, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and virtue;

Provided always and it is hereby agreed and declared that the said Surety ....................................................... shall not be at liberty to terminate his suretyship before the aforesaid security money has been recovered by monthly deductions as aforesaid or has otherwise been paid in full during the said period except upon giving to the District Officer for the time being of ....................................................... or the State Government six calendar months' notice in writing of his intention so to do, and his joint and several liability under this bond shall continue in respect of all omissions until the expiration of the said period of six months or until the aforesaid security money has been recovered or paid in full, whichever event first happens;

And it is hereby agreed and declared by and between the said Principal ........................................ and the said Surety ................. ........................................ as the said Principal ...........................................'s surety
and the Governor that if the said Principal ......................................
vacates the said office of........................................ before the said
security money has been recovered or paid in full the money recovered
or deposited as part of such security shall not be at once returned to
him, but shall continue to be held in the manner aforesaid for the term
of six months as security against any loss that may have been incurred
by the Governor owing to the neglect or default of the said Principal
............................................................. and which may not have been discovered
until after the vacation of his office by the said Principal ..............
and if any breach of that conditions of the said bond is discovered after
the repayment, such repayment shall not affect the right of the
Governor to take proceedings upon the said bond against the said
Principal, .................................................. and Surety ......................
.................................................................................

And it is hereby lastly agreed that, without prejudice to any other
rights or remedies for recovering the loss or damage as aforesaid, it shall
be open to the Governor and his successors in office to recover the amount
payable under this bond as an arrear of land revenue.

In witness to the above-written bond and to all the terms and condi-
tions hereinafter contained we have hereunto set our hands this
........................................day of.................................19

Signed by Principal ................................................. ................
in the presence of ........................................... and of .................

Signed by Surety ......................................................... ................
in the presence of ........................................... and of ..................
FORM M.P.F.C. 23

(See Note 2 below Rule 284)

Personal Security Bond

This indenture made this ................................... day of .................... 19. Between the Governor of Madhya Pradesh acting through the..................
(hereinafter called the Governor which term shall, where the context so admits, include his successors in office and assigns) of the one part and Shri ........................................ son of ....................... of ..................
(herinafter called the Principal which term shall, where the context so admits, include his heirs, executors, administrators and representatives) of the other part;

Whereas the Principal has been appointed as ....................... in the Madhya Pradesh ................... Service in the ...................
Department;

And whereas in accordance with rule 282 of the Madhya Pradesh
Financial Code, Volume I, the Principal on his appointment as.............
is required to furnish adequate security for the discharge of his duties
in the said appointment;

And whereas the Principal being unable to furnish cash security of
Rs. ...................... (Rupees ...................... only) has been permitted
to furnish personal security with two sureties;

Now these presents witness that in consideration of the Governor
appointing the Principal as a .................... and permitting him to furnish
personal security with two sureties the Principal hereby agrees as
follows:—

(1) The Principal shall, while holding the appointment of..................
duly perform the duties attached to the post of a .....................
and produce and account for any and all moneys, property, accounts,
books' papers, and the like and shall make good any and every loss or
damage caused to the Governor from any act, omission, negligence or
default on his part in the course of the discharge of his duties and
obligations. The decision of the Governor in regard to whether any such
damage or loss is caused and if so the amount thereof shall be binding
on both the parties.
(2) All sums falling due under this agreement shall be recoverable in the same manner as an arrear of land revenue.

In witness whereof the parties hereto have put their signatures on the day and year written in each case.

..............................................

Collector
or other officer empowered to
sign the agreement.

..............................................

Signature of Principal

Witnesses—...

1. ............................................

2. ............................................

Witnesses—....

1. ............................................

2. ............................................

Whereas the Governor in order to secure the performance of the condition above-mentioned has demanded security from the Principal, we ................................ and ........................... Sureties on behalf of the Principal jointly and severally agree that we shall, when called upon so to do by the Governor, make good any and every loss or damage caused to the Governor from any act, omission, negligence or default on the part of the Principal in the course of the discharge of his duties.

We further agree that neither of us shall be at liberty to terminate our suretyship except after giving ..................... calendar months notice in writing to the .........................

Dated this the ..................... day of ..................... 19 ... 

In the presence of—

1. ............................................

2. ............................................

First surety (signed) ..........................

Second surety (signed) ..........................
<table>
<thead>
<tr>
<th>Receipts</th>
<th>Payments</th>
<th>Bank or Treasury Name</th>
<th>Bank or Treasury Number</th>
<th>Amount of Government Securities (Nominal Value)</th>
<th>Rs.</th>
<th>p.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From whom received</td>
<td>Date</td>
<td>Nature of receipt</td>
<td>Number of payments</td>
<td>Cheque number</td>
<td>Rs.</td>
<td>p.</td>
</tr>
</tbody>
</table>
FORM M.F.F.C. 25

(See Appendix XI, Rule 14)

Cash Book of the Trust Fund

<table>
<thead>
<tr>
<th>Date</th>
<th>From whom received</th>
<th>Nature of receipt</th>
<th>Cash</th>
<th>Amount of Government Securities (Nominal Value)</th>
<th>Bank or Treasury</th>
<th>Date</th>
<th>Particulars of payment</th>
<th>Number of voucher</th>
<th>Number of cheque</th>
<th>Cash</th>
<th>Amount of Government Securities (Nominal Value)</th>
<th>Bank or Treasury</th>
</tr>
</thead>
</table>

To Balance

By Balance ...

Total ....

Total ....
FORM M.P.F.C. 26
(See Appendix XI, Rule 28)

Class of Fund .................. Administering Officer

Abstract of Accounts for the year 19, that is, from the 1st April to the 31st March 19

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Government Securities (Nominal Value)</th>
<th>Cash</th>
<th>Payments</th>
<th>Government Securities (Nominal Value)</th>
<th>Cash</th>
</tr>
</thead>
</table>

Balance brought forward from last year's account.

Receipts of the year as per Schedule of Receipts A.

Expenditure as per Schedule of Payments B.

Total ..

Grand Total ..

Balance ..
FORM M.P.F.C. 27

APPLICATION FORM FOR ADVANCE FOR THE PURCHASE OF MOTOR CAR/MOTOR CYCLE

1. Name of applicant
2. Applicant’s designation
3. District and Station
4. Pay—
   (i) Substantive pay
   (ii) Officiating pay or pay drawn in a temporary post
   (iii) Special/personal pay
5. Anticipated price of Motor car/cycle
6. Amount of advance required
7. Date of superannuation or retirement or date of expiry of contract in case of a contract officer.
8. Number of instalments in which the advance is desired to be repaid.
9. Whether advance for similar purpose was obtained previously and if so,—
   (i) Date of drawal of the advance
   (ii) The amount of advance and or interest thereon still outstanding, if any.
10. Whether the intention is to purchase—
    (a) a new or an old motor car/cycle
    (b) if the intention is to purchase motor car/cycle through a person other than a regular or reputed dealer or agent, whether previous sanction of the competent authority has been obtained as required under Rule 13 (2) of the Madhya Pradesh Government servants (Conduct) Rules, 1959.
11. Whether the officer is on leave or is about to proceed on leave.
   
   (a) The date of commencement of leave
   
   (b) The date of expiry of leave.

12. Are any negotiations or preliminary enquiries being made so that delivery may be taken of the motor car/cycle within one month from the date of drawal of the advance?

13. Certified that the information given above is complete and true;

14. Certified that I have not taken delivery of the motor car/cycle on account of which I apply for the advance, that I shall complete negotiations for the purchase of, pay finally and take possession of the motor car/cycle before the expiry of one month from the date of drawal of the advance, and that I shall insure it from the date of taking delivery of it.

Applicant's Signature.

Date..................................
FORM M. P. F. C. 28

(See Appendix-I)

REGISTER OF LOSSES, DEFALCATIONS ETC.

(Part-I For the Administrative and Finance Departments)

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Case No.</th>
<th>Office in which loss occurred and when</th>
<th>Number and date of report from Head of the Department/ Audit Office</th>
<th>Particulars in brief</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of loss as reported</th>
<th>Dates on which monthly reports received</th>
<th>Cause of delay in disposal</th>
<th>Date on which reminders issued</th>
<th>Number and date of final report from AG/Administrative Deptt.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Final decision of Government with number and date</th>
<th>Date of scrutiny</th>
<th>Remarks</th>
<th>Signature of scrutinising Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
</tr>
</tbody>
</table>
FORM M. P. F. C. 29

(See Appendix-I)

REGISTER OF LOSSES DEFALCATIONS ETC.

(Part-II to be maintained in the offices of Heads of Departments/Controlling officers)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Case No</th>
<th>Office in which loss occurred and when</th>
<th>Particulars in brief</th>
<th>Amount of loss as estimated.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. and date of preliminary report to A. G. and Government</th>
<th>Date on which reminders issued to obtain final report</th>
<th>Dates on which reminders were received from Government</th>
<th>Dates on which monthly reports were sent to Government</th>
<th>Cause of delay</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. and date of final report to Government through A. G.</th>
<th>Final orders of Government with No. and date</th>
<th>Date of scrutiny</th>
<th>Signature of scrutinising officer</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
<td>(15)</td>
</tr>
</tbody>
</table>
**Register of Advances and Recoveries Made Therefor**  
**For the Year 19**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Government servant</th>
<th>No. and date of the Vr. in which the advance was drawn or the name of the Drawing Officer if the advance was drawn by some other office</th>
<th>Amount of Advance</th>
<th>Outstanding balance as on 1st April if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

**Recoveries during the month of**

<table>
<thead>
<tr>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
<td>(14)</td>
</tr>
</tbody>
</table>

**Jan.** | **Feb.** | **Mar.** | **Total recoveries during year** | **Balance on the 31st March** | **Remarks**
|--------|---------|--------|---------------------------------|-------------------------------|------------------|
एम. पी. एफ. सी. 31
अर्थात्र प्रमित का रजिस्टर

नाम कर्मचारी ........................................

अर्थात्र प्रमी के देने का—

<table>
<thead>
<tr>
<th>वातचर कर्मचार एवं विवरण</th>
<th>रक्षम</th>
<th>वसूली का विवरण</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>(1)</td>
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<td>(9)</td>
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<tr>
<td>(10) व्याख्या:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

योग
FORM M. P. F. C. 32

ए. पी. एफ. सी. 32
मध्यप्रदेश शासन
सामान्य प्रशासन विभाग
(शास्त्रीय शाखा)

प्रति

..............................................
..............................................
..............................................

विवेचन—प्रमाण प्रमित के हेतु प्राप्त पत्र.

1. यात्राकृति सेवक का पूरा नाम—

2. पिता का नाम—

3. पत्नी—

4. विवाह—

5. सेवा का प्रकार प्रमाण/प्रस्ताव—

टिप्पणी—पाठ या प्रस्ताव या प्रतिस्पर्धियों को प्रतिदिन यह प्रतिस्पर्धी (प्रमाण) में सकने के लिए प्रतिस्पर्धी को सज्जन करना चाहिए।

6. मिलने वाला मूल वेतन—

7. प्रमाण प्रमित की वंदना जो चाहिए—

8. जल विवर्त जर्न प्रमित लिखा गया था—

9. प्रमाण प्रमित के हेतु प्राप्त पत्र प्रस्तुत करने का विवरण—

..............................................

प्राप्ति के उल्लेख

GCPB—2497—DT&A—19-11-86—10,000.