

APPENDIX 26 Cont.

SCHEDULE I.

FORM I Cont.

Petrol Account Quantity purchased.	Initial of the immediate Officer.	Attestation by Superior Officer during Inspection.	Remarks
(10)	(11)	(12)	(13)
Servicing, repairs, etc.,			
Date of servicing.	Date on which the vehicle went out of order.	Nature of repairs.	Date on which the vehicle was sent for repairs
(1)	(2)	(3)	(4)
Date of return of the vehicle after repairs.	Replacement of equipments or parts.	Cost of Servicing	Cost of repairs and repla- cements.
(5)	(6)	(7)	(8)
Reference to the bill accepted or paid.	Initials of the Officer.	Remarks	
(9)	(10)	(11)	

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

FORM II.

[See Rule 13 (i) (a).]

FORM OF REGISTER OF MOTOR VEHICLES.

Division

Name of the Office.

Name of the Scheme, if any, to which vehicle belongs:-

1. Type of the motor vehicles--

JeepFord Pick up truck

Medical Health Van

2. Description of the vehicle
-
- (Colour of the paint, engine
-
- number, chasis number, etc.)

3. Registration number of the vehicle.

- 4.
- Date of purchase

Date on which it was taken charge.

5. Date on which put on road.

6. Date of original issue and
-
- renewal of licence, etc.

7. Other particulars (if any).

APPENDIX 26 Cont.

FORM III.

[See Rule 13 (i) (b)]

ACCOUNTING FOR SPARE PARTS AND ACCESSORIES.

Serial number	Name and description of spare parts and tools received or purchased.	Quantity received	Date of receipt of purchase.	
(1)	(2)	(3)	(4)	
Quantity issued.	Date of issue.	Acknowledgement of the driver	Balance	Remarks.
(5)	(6)	(7)	(8)	(9)

FORM IV.

[See Rule 13 (i) (c) of Appendix 26.]

FORM OF REGISTER OF BATTERY.

Make	Manufacturers No.		
Date of fitting.	Milometer reading.	Number of miles run since last test. (Kilometres)	Remarks.
(1)	(2)	(3)	(4)

FORM V.

[See Rule 13 (i) (c) of Appendix 26.]

FORM OF REGISTER OF TYRES.

Sl. No.	Size	Make	Speedo-meter reading. ----- / ----- put on	Total miles. (Kilometres) Removed
(1)	(2)	(3)	(4)	(5)
				(6)

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

FORM VI.

[See Rule 13 (ii) of Appendix 26.]

PETROL REGISTER.

Month of..... 19 ..

Date of supply.	Issue of petrol for vehicle, MSC/MSP No. in gallons.	Total quantity in gallons.	Total VALUE.
(1)	(2)	(3)	(4) Rs.P.
Opening Stock--
1
2
3 to 31.
<hr/>			
Total
<hr/>			

Less stock
on the last
day of the
month.

..

..

..

Date of supply.	Issue of petrol for vehicle, MSC/MSP No. in gallons.	Total quantity in gallons.	Total VALUE.
(1)	(2)	(3)	(4)

APPENDIX 26 Cont.

			Rs.P.
Actual petrol consumed during the month.
Mileage done
Mileage per gallon.

Signature of the R.T.O.
and date.

FORM VII.

[See Rule 13 (iii) of Appendix 26.]

REGISTER OF EXPENDITURE.

Lorry number	1. Total cost for the month Rs.....
For the month of Name of Unit.	2. Total number of gallons of petrol consumed.
	3. Total number of miles run (Kilometres).
	4. Miles per gallon (Kilometres)
	5. Working cost per mile (Item 1 by 3) (kilometres)

Cost of repairs

Date	Number of gallons of petrol issued.	Cost of petrol issued.	Cost of oil issued.
(1)	(2)	(3) Rs.	(4) Rs.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26 Cont.

Cost of other material issued.	At the unit workshop	Outside	Cost of new tyres and tubes.
(5)	(6)	(7)	(8)
Rs.			Rs.
Drivers and cleaners wages.	Proportionate charges of other establishment and travelling allowance expenses.		Total expenditure for the month
(9)	(10)		(11)
Rs.	Rs.		Rs.

Opening balance.

Total for the month.

Less value of closing balance.

Net expenditure.

RECEIPTS.

Opening speedometer readings	Closing speedometer readings	Number of miles done	Number of hours or days employed
(12)	(13)	(14)	(15)

Rate of charges applicable.	Name of grain or purpose of trip.	<u>Earnings</u> Departmental Civil Supplies.
(16)	(17)	(18)
Rs.	Rs.	Rs.

APPENDIX 26 Cont.

EXPENDITURE.

Cost of Repairs.

<u>Earnings.</u>			
Work done for Departments other than Civil Supplies.	Private earnings.	Total earnings.	Remarks.
(19)	(20)	(21)	(22)
Rs.	Rs.	Rs.	

Opening balance.

Total for the month.

Less value of closing balance.

Net expenditure.

SCHEDULE II.

[See Rule 21.]

'C' FORM CERTIFICATE.

[Motor Vehicles Act, 1939 (Rule 12 of the Motor
Vehicles Third Party Insurance) Rules 1946].

Certified that the motor vehicles of the following
description--

Register Number.
Make.
Class.
Colour of Body.

Is the property of the Government of Tamil Nadu.

This certificate is valid upto.....
unless cancelled in the meanwhile.

On behalf of the Government of
Tamil Nadu.
(Designation).

APPENDIX 26-Cont.

SCHEDULE 111.

[See rule 15(1)(c)]

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR MOTOR CYCLES.

Serial number and name of unit	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare parts	Probable amount that has to be incurred towards spare parts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Engine	.. 12,000 - 15,000	only decarbonising necessary. Top overhaul, etc.	Rs.15/cost of labour Rs.25.	12,000 - 25,000	Engine Piston, engine, valves bearing, big and small end.	Rs.175/cost of labour Rs.50.
2. Driving chain and sprocket	10,000 - 15,000	Cost of spare parts and Driving chain.	Rs.90/cost of labour Rs.25.	Renew oil only when necessary.	..	..
3. Clutch	.. 7,000 - 10,000	Only overhauling is necessary.	No parts requiring replacements normally.	Renewal at the time of engine major overhaul.	Clutch draw plates and its components.	Rs.95/cost of labour Rs.25.
4. Brake lining	.. 5,000 - 7,000	Brake lining require renewal.	Rs.10/cost of labour Rs.10.	Renewal only when necessary.	..	..

APPENDIX 26-Cont.

SCHEDULE III-Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR MOTOR CYCLES.

Serial number and name of unit	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare parts	Probable amount that has to be incurred towards spare parts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
5. Spark plug	.. 5,000 - 7,000	Spark plug	Rs.5/cost of labour Rs.3.	Do.	..	..
6. C.B. Point	.. 10,000 - 15,000	C.B. Point	Rs.27/cost of labour Rs.5.	Do.	..	..
7. Cable	.. 7,000 - 10,000	Cable require replacement.	Rs.17.50/cost of labour Rs.7.50.	Renewal only when necessary.	..	..
8. Battery	.. 1 1/2 years.	Battery.	Rs.75.	Do.	..	..

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN)

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
1.Engine	30,000-40,000	Changing of piston wings, replacing valves, guides, changing of carburetter kit, Water Pump Kit and Fuel Pump repair kit.	Rs.420/cost of labour Rs.150.	About 1.5 lakhs	Changing of piston with pin and rings replacing of main and connecting rod bearings replacing of valves.Valve guides changing of carburetter kit, water pump repair kits, Fuel pump kit and oil pump gear.	Rs.1750/cost of labour Rs.450.
2.Gear box	20,000-25,000	Changing of oil seals packings and normally no parts require replacement.	Rs.50/cost of labour Rs.20.	Renewal only when necessary bearing synchroniser assembly is fitted with sliding gears and counter shaft.	Changing of bearings synchroniser assembly counter shaft sliding gears, select forks.	Rs.650/cost of labour Rs.75.
3.Rear axle	30,000-40,000	Changing of oil seals packings and normally no parts require replacement.	Rs.50/cost of labour Rs.20.	Renewal only when necessary. But normally (about 1.5 lakhs)certain parts require replacements.	Changing of crown bearings pinion bearings renewal of oil seals.	Rs.650/cost of labour Rs.75.

APPENDIX 26-Cont.
 SCHEDULE - III -Cont.
 LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
4. Steering	25,000-30,000	Renewal of King Pin and bearings. Tie Rod ends and changing of Drag Link kit.	Rs.200/cost of Labour Rs.35.	Do.	Renewal of King pin and bearing Tie Rod ends, changing of drag link kit changing of steering (bearing upper & lower), sector shaft renewal and steering main shaft and oil seal steering box.	Rs.500/cost of labour Rs.
5. Radiator Assembly	30,000-40,000	Only cleaning is necessary	Only cost of Labour Rs.20.	3 to 4 years.	Replacement of complete Assembly at 1 lakh miles.	Rs.400/cost of labour Rs.15.
6. Dynamo	10,000-15,000	Replacing Carbon brushes and bearings	Rs.40/cost of Labour Rs.15.	Renewal only when necessary.	..	..
7. Self Starter	10,000-15,000	Normally no parts require replacements.	..	Do.	..	..
8. Water Pump	10,000-15,000	Water pump seal and packing require replacement.	Rs.12/cost of Labour Rs.10.	Renewal only when necessary. But at the time of engine major overhaul, changing of repair kit is advisable.	Kit and seal including packing require replacement.	Rs.75/cost of labour Rs.15.

APPENDIX 26-Cont.
SCHEDULE - III -Cont.
LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
9.Master Cylinder	10,000-15,000	No repair kit to be fitted.	Rs.40/cost of labour Rs.10.	Renewal only when necessary.	..	..
10.Wheel Cylinder	10,000-15,000	New repair kits to be fitted for all the four wheels.	Rs.75/cost of labour Rs.25.	Do.	..	..
11.Clutch	10,000-15,000	No parts require replacement. only adjustment is required.	Cost of labour Rs.5.	Renewal only when necessary. But at the time of major overhaul it is better to change the parts.	Clutch disc-release bearings pressure plate repair kit.	Rs.320/cost of labour Rs.75.
12.Front axle	15,000-20,000	Duly adjustment of bearing is required	..	Renewal only when necessary	..	..
13.Propeller shaft	15,000-20,000	No parts require replacement	..	Renewal only when necessary. But it is advisable to change the sliding yoke and pinion yoke at the time of major overhaul.	Pinion yoke and sliding coupling and U.J. Cross and bearings.	Rs.400/cost of labour Rs.60.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
14. Carbu- retter	10,000-15,000	No major parts require replacement except the needle and the seat.	Rs.15/cost of labour Rs.15.	Only when renewal necessary. But at the time of major overhaul it is better to change the new repair kit.	Carburetter repair kit.	Rs.120/cost of labour Rs.60.
15. Distri- butor.	10,000-15,000	C.B. points to be replaced	Rs.15/cost of labour Rs.15	Renewal only when necessary. But it is better to fit new C.B. points and condenser at the time of major overhaul.	Condenser C.B. points bushes and distributor cap.	Rs.45/cost of labour Rs.15.
16. Fuel pump	10,000-15,000	Renewal of repair kit	Rs.30/cost of labour Rs.10.	Renewal only when necessary. But it is better to fit a new kit at the time of the engine major overhaul.	Repair kit require replacement.	Rs.30/cost of labour Rs.10

APPENDIX 26-Cont.
 SCHEDULE - III -Cont.
 LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (PETROL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts	Mileage at which renewal will be required	Description of spare Parts.	Probable amount that has to be incurred towards spare parts
1	2	3	4	5	6	7
17. Battery	One year	Replacing by a new one.	6 volts Rs.150 and 12 volts Rs.190.	Renewal only when necessary.	..	..
18. Brake linings	10,000-20,000	only adjustment is necessary	..	Do.	..	..
19. Spring Assembly	Depends on load and road condition	..	..	It is better to re camber all the four springs and fitted.	Shackle pins bushes	Rs.75/cost of labour Rs.75.
20. Serve unit	Depends upon the usage of brake.	..	..	It is better to overhaul at the time of major engine overhaul.	Repair kit requires replacement	Rs.510/cost of labour Rs.50.
21. Spark plug	About 10,000 miles	Plugs depend upon the number of cylinder	Rs.30(eight cylinders)	At the time of major overhaul.	Spark plug	Rs.30(eight cylinders)
22. Shock absorber	Depends on load and road condition	..	..	But it is better to change at every 40,000 miles run.	All the four shock absorbers.	Rs.400/cost of labour Rs.25.

N.B.- Major overhaul (renewal of spare parts) is found at one lakh miles in present day vehicles since some of the parts are being manufactured indigenously.

Cost of spare parts and labour are subject to vary, not exceeding 10 percent to 15 per cent due to fluctuations in the market (over and above the rates indicated in the columns).

APPENDIX 26-Cont.

SCHEDULE III-Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN)

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.Engine	60,000-80,000	Changing of piston rings, replacing of valves changing oil filter and fuel filter elements changing of water pump repair kit and changing of fuel and oil flexible pipes and changing of fuel pump and injector washers.	Rs.600/cost of labour Rs.200.	About Rs.2.5 lakhs	Changing of pistons replacing main and connecting rod bearing, removing timings chain and automatic tension valves replacing guides, fuel filter and including oil changing, fuel pump coupling, water kit and shaft bearings.	Rs.2,500/cost of labour Rs.650/-
2.Gear Box	20,000-25,000	Renewal, spare parts only when necessary.	..	Renewal only when necessary. But at the time of engine major overhaul, parts indicated in column (6) may require renewal.	Bearings synchroniser assembly if fitted oil seals and sliding gears.	Rs.750/cost of labour Rs.100.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3.Rear axle	30,000-40,000	Normal course no spare parts require replacement at the mileage in column(2)	..	Renewal only when necessary.	Changing of crown and pinion bearings replacement oil seals pinion and at the rear wheels.	Rs.700/cost of labour Rs.125.
4.Steering	25,000-30,000	Renewal of King Pin bearings. Tie rod ends and drag link repair kit.	Rs.200/cost of labour Rs.50.	Renewal only when necessary. But parts indicated in column (6) may require renewal.	Changing of King Pins. Tie rod ends replacements, drag link repair kit steering bearings (Upper & Lower) sector shaft renewal and changing oil seats.	Rs.500/cost of labour Rs.120.
5.Fuel injection pump	30,000-40,000	Only cleaning is necessary and changing of washers.	Rs.30/cost of labour Rs.30.	Renewal only when necessary. But it is better to change certain components indicated in column (6) at the time of major overhaul of the engine.	Changing of pump plunger valves and seats control rod diaphragm and pump coupling.	Rs.300/cost of labour Rs.150.

APPENDIX 26-Cont.
 SCHEDULE - III -Cont.
 LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) - Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
.Radiator tor	30,000-40,000	Only cleaning is necessary	only cost of labour Rs.30.	3 to 4 years if necessary.	Radiator assembly.	Rs.500/cost of labour Rs.30.
.Dynamo	10,000-15,000	Replacing of carbon bushes if necessary.	Rs.20/cost of labour Rs.10.	Renewal only when necessary	..	..
.Self starter	10,000-15,000	Normally no parts require replacements.	..	Do.	..	..
.Water pump	10,000-15,000	Water-pump seal and packing require replacements.	Rs.15/cost of labour Rs.10.	Renewal only when kit replacement is necessary. But at time of engine major overhaul changing of repair kit by new one is advisable.	..	Rs.75/cost of labour Rs.35.
0.Master Cylinder	10,000-15,000	New repair kit to be fitted.	Rs.40/cost of labour Rs.25/.	Renewal only when necessary.	..	..
1.Wheel cylinder	10,000-15,000	New kits have to be fitted	Rs.75/cost of labour Rs.25.	Do.	..	..

APPENDIX 26-Cont.

Schedule- III - Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLES FOR HEAVY VEHICLES (DIESEL DRIVEN)-Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (Major components)	Probale amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probale amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12. Clutch	10,000-15,000	No parts require replacements. Only adjustment is required.	..	3 to 4 years, but at the time of major overhaul certain parts indicated in column (6) may require renewal.	Clutch disc, release bearings pressure plate repair kit.	Rs. 400/cost of labour Rs. 75.
13. Front axle	15,000-20,000	No parts require replacement.	..	Renewal only when necessary.	..	..
14. Propeller shaft	15,000-20,000	Do.	..	Renewal only when necessary. But it is better to change certain parts. at the time of major overhaul of the engine.	Pinion yoke sliding coupling and U. J. cross and bearings.	Rs. 400/cost of labour Rs. 75.
15. Fuel injector	15,000-20,000	Only washer seatings require replacements.	Rs. 10/ cost of labour Rs. 5	Renewal only when necessary. But it is better to change certain parts at the time of major overhaul of the engine.	..	Rs. 400/cost of labour Rs. 175.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY OF UNIT ASSEMBLIES FOR HEAVY VEHICLES (DIESEL DRIVEN) -Cont.

Serial number and name of unit.	Mileage at which overhauling will be required.	Description of spare parts (major components)	Probable amount that has to be incurred towards spare parts as per the present market value.	Mileage at which renewal will be required.	Description of spare parts. (Major components)	Probable amount that has to be incurred towards spare parts as per present market value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
16. Battery	One year	Replacing a new one.	12 volts Rs. 320. 24 volts Rs.580.	Renewal only when necessary.	..	..
17. Brake Linings	10,000-20,000	Only adjustment is necessary	..	Do.	..	..
18. Spring Assembly	Depends on the load and road conditions	..	..	It is better to recamber all the four springs and refit.	Changing shackle pins and bushes.	Rs.100/cost of labour Rs.75
19. Exhauster	30,000-40,000	Only cleaning is necessary	..	Renewal only when necessary	..	..
20. Serve unit	Depends upon the usage of brake.	..	..	It is better to overhaul at the time of engine overhaul.	Repair kit requires renewal	Rs.150/cost of labour Rs.75.
21. Shock absorbers.	Depends on load and road conditions.	..	..	It is better to change at every 40,000 miles.	All the 4 shock absorbers.	Rs.450/cost of labour Rs.25.

Cost of spare parts and labour are subject to vary, not exceeding 10 percent to 15 percent due to fluctuations in the market over and above the rates indicated in the column.

APPENDIX 26-Cont.
SCHEDULE - III -Cont.

510

LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS, ETC.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles.	Remarks
(1)	(2)	(3)	(4)
		Rs.	
Battery	12 - 18 months	240	Exclusive of the original battery.
Tyres	25-30 thousand miles run including retreading.	1,200	Exclusive of the original tyres.
Monthly servicing	Servicing should be done at every 1,000 miles including charge of engine oils. Renewal of gear and differential oils at every 5,000 miles.	1,000	Rs.20 per month or Rs.1,000 for a period of four years or 60,000 miles.
Minor repairs:-			
(a) Spark plugs, condenser, distributor points and oil filter element.	8-10 thousand miles run	300	..
(b) A.C.Pump, repair kit, bell crank pin and bearing, radiator rubber hoses, fan belt, dynamo starter, motor, carbon bushes, headlamp, tail lamp, bulbs, sealbeam units and oil seals.	10-25 thousand miles run	1,200	..

THE TAMIL NADU FINANCIAL CODE

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS, ETC. -Cont.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles.	Remarks
(1)	(2)	(3) Rs.	(4)
(c) Ignition leads, distributor cap, ignition coil, Tie rod ends, steering knuckle pin and bearings, dragling repair kit, steering sector shaft bushes brake linings, brake rubber hoses master cylinder washers, wheel cylinder wsashers, clutch disc with facings fly wheel ring, clutch release bearings, roadsapings, shackle pins and bushes including recambering of road springs, shock absorber, rubber bushes, propeller shaft cross and bearings, electrical wirings, armature rewinding of starter dyanamo and petrol flexible pipes.	10-25 thousand miles run.	1,500	
(d) Engine, piston rings, valves, gaskets, etc.	25-40 thousand miles run	400	Engine will be needing top overhauling normally at this mileage.

APPENDIX 26-Cont.

SCHEDULE - III -Cont.

LIFE EXPECTANCY FOR UNIT ASSEMBLIES FOR JEEPS, ETC. -Cont.

Name of parts.	Probable period of mileage	Cost of replacements including labour charges for a total run of 60,000 miles.	Remarks
(1)	(2)	(3) Rs.	(4)
(e) Major overhauling of engine, clutch gearbox, differential, wheel bearings, replacement of radiator, electrical wirings recambering of road springs, renewal of upholstery materials and paintings of the vehicle.	40-60 thousand miles run	2,500	Upholstery materials and painting should be renewed once in two years.
	Total	----- 8,340 or 8,000 -----	

APPENDIX 26-Cont.

SCHEDULE IV

(See Rule 24)

ANNUAL STATEMENT DUE TO THE ACCOUNTANT-GENERAL WITH COPY TO GOVERNMENT IN THE ADMINISTRATIVE DEPARTMENT
NOT LATER THAN 31st MAY EACH YEAR.

Particulars of motor vehicles in the Department as on 1st April 19 .

Serial number and registration number of the vehicle.	Make of the vehicle and horse-power.	seating capacity or laden weight.	Date of purchase.	Price paid.	Mileage done during the year..
1	2	3	4	5	6
Total mileage done by the vehicle since purchase.	Expenditure on its repairs and spare parts during the year.	Total expenditure repairs and spare parts since purchase.	If replaced during the year, sale price.		Remarks
7	8	9	10		11

APPENDIX 27.

[See Chapter XIV Article 328 - B].

RULES FOR THE PLYING OF TAMIL NADU MEDICAL SERVICE AMBULANCES.

I. *Short title.*--Extent and commencement.

(a) These rules may be called the Tamil Nadu Medical Service Ambulance Rules, 1968.

(b) They extend to the whole of Tamil Nadu State.

(c) They shall come into force with immediate effect.

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

(a) "Accident cases" means a case involving injury to a person in a public place or within or upon a private or business premises, which requires removal of the said person to any hospital in an ambulance.

(b) "Ambulance" means the ambulance maintained by the Tamil Nadu Medical Department.

(c) "District" means a Revenue District.

(d) "Government Hospital" will include all hospitals, teaching institutions and dispensaries maintained by the Government of Tamil Nadu.

(e) "Infectious diseases" shall mean and include the following diseases, namely:-

1. Acute influential pneumonia.
2. Anthrox
3. Cerebrospinal fever.
4. Chicken pox
5. Cholera.
6. Diphtheria.

APPENDIX 27 Cont.

7. Enteric fever.
8. Erysipelas.
9. Leprosy.
10. Measles.
11. Plague.
12. Rabies.
13. Relapsing fever.
14. Scarlet fever.
15. Tetanus.
16. Typhus.
17. Small pox.

(f) "Madras City Limits" means the area covered by the Corporation of Madras.

(g) "Municipal or Panchayat Limits" means the area covered by the respective Municipality or Panchayat concerned.

(h) "Patient" means a person suffering from any disease or infirmity or under medical treatment or requiring treatment in the hospital but will not include persons suffering from infectious diseases.

(i) "Period of engagement" shall mean the period reckoned from the time ambulance leaves the Government Hospital or any other place in response to the request of the caller till the patient is discharged and the ambulance is released at its destination by the Medical Officer where the destination is a hospital and by the party concerned in other cases.

(j) "Removal cases" means all the cases other than accidents where patients require removal to a hospital but shall not include patients suffering from infectious diseases.

(k) "Medical Officer" shall mean an officer of Medical Department not below the rank of a "Civil Assistant Surgeon" attached to hospital.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 27 *Cont.*

3. *Maintenance of ambulance.*-- One or more ambulance shall be maintained in a Government Hospital to which such ambulances are sanctioned by the Government of Tamil Nadu.

4. *Area to be covered by ambulance.*--Each ambulance shall ordinarily cover an area upto the next Municipal Town within the district or outside where an ambulance of the Medical Department is available provided that:--

(i) In special cases, the same ambulance may be permitted to take patient to the Government Hospital at the District Head-quarters for specialised treatment on the written advice of the medical officer incharge of the hospital from which the patient is to be removed to the hospital at the District Headquarters.

(ii) In special cases where the condition of a patient is such that transshipment enroute will endanger his/her life the patient may be conveyed to any destination within the State in the same ambulance on the written advice to that effect by a Medical Officer not below the rank of a Civil Assistant Surgeon.

5. *Number of passengers to be carried in an ambulance.*-- (a) Ordinarily only one person shall be permitted to accompany a patient. In exceptional cases, when a patient is seriously ill, two persons may accompany the patient.

(b) The total number of persons, i.e., the patients and the passengers accompanying the patients carried in an ambulance at any one time shall, or no account, exceed five including the ambulance driver and the ambulance attendant.

6. *Speed limit.*--An ambulance shall not be driven except while attending to serious accidents, at a speed exceeding 32 kilometres per hour.

APPENDIX-27-Cont.

7. *Use of Ambulance.*-(a). Ambulance maintained by the Medical Department are primarily intended for transporting sick patients to and from the Government Hospitals and also for use at emergencies where their services are required. When not so engaged, the ambulance will be garaged.

(b) An ambulance may also be used for the purposes specified in Schedule I enclosed herewith subject to its being made available in the event of emergency requiring its use.

8. *Prohibition against use of ambulance in certain cases.*--An ambulance shall not be used for carrying dead bodies or patients suffering from infectious diseases.

Notwithstanding the above, where a patient dies while being conveyed in an ambulance, the body shall be taken to the destination or back to the place of engagement as desired by the party hiring the ambulance.

In the case of the kind referred to above and in the event of an infectious case being inadvertently carried, the ambulance shall be disinfected under the direction of the Superintendent of the Government Hospital before it is allowed to be used again.

9. *Nature of disease of the patient to be intimated.*--In all removal cases, a certificate in Form 'A' attached herewith as to the nature of the disease from which the patient is suffering shall be obtained from the Medical Practitioner attending on the patient or from the Medical Officer of the hospital to which the patient is removed.

10. *Requisition of ambulance to transport patients to bigger hospitals for special treatment.*--Where a local Government Hospital applies for an ambulance to convey a patient to one of the bigger hospitals or special clinics for special treatment, the requisitioning authority

APPENDIX 27 Cont.

shall produce a certificate in form "B" (attached herewith) from the hospital or clinic to which the patient is to be removed, to the effect that the hospital or clinic concerned is prepared to admit the patient for the treatment proposed.

11. Charges for the use of ambulance.--

(i) Conveyance charges for non-paying cases (poorer sections) for the use of ambulance vans:--

(a) At a flat rate of Rs.9/- (Rupees nine only) within the city limits served by the ambulance van attached to the Government Medical Institutions in the City.

(b) At a flat rate of Rs.6/- (Rupees six only) within the Municipal limits of Panchayat areas served by ambulance vans attached to the Government hospitals in the town concerned.

(c) At a flat rate of Rs.12/- (Rupees twelve only) beyond the Municipal limits of Panchayat areas but within a radius of 10 kms.

(d) At 90 paise per K.M. or fraction thereof subject to a minimum of Rs.12/- (Rupees twelve only) outside the City limits and Municipal limits or Panchayat areas not served by ambulance van, the van being sent from the nearest hospital where one is available and the distance from and to the station being taken into account in calculating the charges.

(ii) Conveyance charge for paying cases for the use of ambulance:-

A flat rate of Rs.2.80/- (Rupees two and paise eighty only) per kilometre irrespective of the distance within or outside Municipal limits, Panchayat areas and Madras City.

APPENDIX 27 Cont.

(iii) Waiting charges: If the total waiting period of the ambulance at any place or places during the period of engagement exceeds half an hour, waiting charges shall be levied for the period in excess of the period of half an hour at the rate of rupee one for the every subsequent one hour of waiting or part thereof.

If more than one patient is removed in the ambulance, charges as calculated above shall be collected for each patient, provided that in the case of an engagement by a Government hospital, a maximum of three (3) patients may be carried at a time in one ambulance for which charges shall be collected as for a single patient.

12. *Collection of charges.*--(a) In all removal cases, the approximate hire charges shall be collected in advance from the patient or others responsible for calling ambulance and final adjustment made after assessing the actual charges.

Provided that the Senior Medical Officer/Resident Medical Officer of the Government hospital, may at his discretion and on his personal liability dispense with the collection of charges in advance -

(i) in really indigent cases on production of indigency certificate; and

(ii) in exceptional cases where insistence of an advance would result in delay and aggravate the condition of the patient.

He shall, however, be held personally responsible for ensuring the prompt collection of charges.

(b) In the cases of use of an ambulance for removal of members of families of personnel working in Government hospitals, charges may be recovered from the concerned at the time of disbursement of their pay.

APPENDIX 27 Cont.

(c) When once an ambulance has turned up, eventhough the call is subsequently cancelled on the plea that the services of the ambulance are not required, the charges due for the call shall be collected, and if collected in advance, shall not be refunded. If however, the request for cancellation is received before the ambulance leaves the hospital to which the ambulance is attached, no fee will be charged for the call.

Exception.--In cases where it is not possible to locate the caller after the ambulance has turned up to the place of call where the patient has already been removed, the ambulance shall return to its station. A note explaining why the service could not be rendered and charges could not be collected shall be made in the ambulance report book by the Resident Medical Officer of the Government hospitals.

13. *Persons authorised to receive hire charges and grant receipt.*--The hire charges will be collected by driver and handed over to the cashier on the same day. Receipt may be issued in T.N.T.C.102 and cash remitted into the treasury along with other collections as per rules under the head of account "0210.Medical and Public Health-01-800-AG.03.Recovery of charges for use of Government vehicles."

The ambulance case book shall be maintained by the accountant/cashier or clerk.

14. *Waiver of collection of advance and remission of hire charges.*--In really indigent cases certified as such in Form "D" (attached herewith) by any of the village munsiff the head of the institution shall have the power to dispense with the collection of the hire charges in advance and to waive the charges either wholly or in part.

In all such cases the application for remission shall be dealt with by the head of the institution:

APPENDIX 27 *Cont.*

Provided that in exceptional circumstances, where indigent cases have to be removed to hospital quickly and where it is not practicable to obtain the certificate of indigency from the village munsiff, the head of the institution may remove the patient to the hospital, waive the charges and record the fact in the Ambulance Log Book furnishing the reason therefor.

15. *When services may be rendered free.*--The ambulance may be used for the transport of any member of the non-gazetted staff of the hospital to another hospital--

(1) That the medical officer in-charge of the hospital certificate that he is too ill to walk and the certificate is filled with the relevant records.

(2) That the ambulance is made available in the event of any emergency requiring its use.

16. *Maintenance of books, records, etc.*--The following record and register shall be maintained in each hospital in respect of each ambulance:--

1. Log book I and II.
2. Case book.
3. Cash receipt book.

17. *Authority competent to refuse to send an ambulance.*--The head of the institution shall have the discretion to refuse to send an ambulance in cases of petty accidents.

18. *Acceptance of perquisites, gratuities, etc., prohibited.*--No gratuity or perquisite may be accepted by the personnel in-charge of the ambulance or attached to the hospital concerned for the services rendered.

APPENDIX 27 Cont.

19. *Supplemental provision.*--Whereever specific provision has not been made in these rules, the general provision contained in Appendix 26 will also apply.

SCHEDULE I.

[Referred to in rule 7 (b).]

Purpose for which ambulance can be used.--(1) To bring surgeons, physicians and other specialists of the hospital and assistant surgeons from their residences to attend emergent cases and for performing emergency operations at night, provided that they do not have their own cars or unable to use their conveyance owing to repairs or non-availability of their chauffeurs during the night times.

(2) To bring such other hospital staff like radiographers, etc., required for emergency attendance during nights.

(3) Nurses who have to go outside the hospital in uniforms to attend special lectures, etc., may be permitted to use the van for purposes of their journey provided that such occasions are infrequent and that there is always one ambulance van at the hospital ready for its legitimate work.

(4) The ambulance van may also be utilised for bringing to the hospital, medical stores, stationery articles, furnitures, provision stores and other miscellaneous articles and for remitting into or drawing from the bank amounts of Rs.2,000 and above provided that the van is not required at that time for any other purpose for which it is intended.

(5) For drawing or remitting large amount of money from the bank/treasury or to the bank/treasury by a member of the staff of the hospital.

APPENDIX-27--Cont.

(6) For transport of medical personnel to afford medical relief to affected persons in case of floods, fire, cyclone, etc.

(7) To transport T.B. patients requiring admission at T.B. Sanatorium situated within the district by transfer from Government hospital. Such patients may be transported on the order of the District Medical Officer/Assistant District Medical Officer/District Tuberculosis Officer of the district or Superintendent or Resident Medical Officer of the hospital.

(8) To transport Post Operative Salpingectomy cases from the hospital to their residences free of cost provided their houses are within the limits of the municipality or panchayat in which the hospital is situated and the ambulance is attached to the hospital.

(9) For transporting from and to hospitals in Madras City of mothers willing to undergo sterilisation operation subject to the same condition laid down in G.O.Ms.No.2915, Health, dated 25th September 1959 in respect of M.F.S. Ambulance.

(10) For transporting patients from private hospitals and nursing homes to their residences or to other Government Medical Institutions and vice versa subject to the condition that hire charges shall be recovered from the patient at rate prescribed in rule 11.

(11) To bring blood from other hospitals to meet the demand.

FORM 'A'

(Rule 9)

1. Date
2. Name and address of the patient.

APPENDIX-27--Cont.

FORM 'A'

3. Sex.
4. Age.
5. Nature of disease.

Certified that the disease from which the patient described above is suffering from is infectious/non-infectious.

Medical Practitioner/Medical Officer.

FORM 'B'

(Rule 10).

1. Name and address of the patient.
2. Sex.
3. Age.
4. Nature of disease.

This hospital is prepared to admit the patient described above for special treatment.

Date:

Name of the hospital:

Medical Officer-in-charge.

APPENDIX 27 Cont.

FORM 'C'

(Rules 13 and 16)

CASH RECEIPT BOOK - MEDICAL DEPARTMENT.
Ambulance Service.

Original to be handed over to hire
 No..... Duplicate to be.....
 Cash..... Call No.....
 retained Date.....
 Name of Section..... Ambulance
 Registration No.....

Received from.....
 Rs..... P..... only on account of fees for the
 transport of Thiru/Tmt/Selvi
 from to.....
 a distance of..... kilometre as
 determined by the speedometer of the ambulance.

Rs. P.

Signature of the Medical Officer.

Lay Secretary and Treasurer.

FORM 'D'

(Rule 14.)

This is to certify that Thiru/Tmt/Selvi
 son/wife/daughter
 of..... living.....
 is very poor to pay the ambulance hire charges as
 his/her income does not exceed Rs.....

Signature.

APPENDIX 28.

RULES GOVERNING THE SANCTION OF FESTIVAL
ADVANCE TO THE STATE GOVERNMENT SERVANTS.

Annexure I.

Rules for the Drawal of Festival Advance.

1. Advance is admissible to State Government servants in an establishment for any one of the following festivals during a calendar year:-

1. Deepavali.
2. Pongal.
3. Onam.
4. Ramzan.
5. Meeladi Nabi.
6. Bakrid.
7. Easter.
8. Christmas.

2. All Government Servants irrespective of their religion can be granted festival advance for any one of the listed festivals according to their choice.

3. No member of any establishment should be granted more than one such advance in one calendar year.

4. The advance is admissible to those on duty or on leave on average pay, earned leave on full pay or on unearned leave on full pay on medical certificate at the time the advance is drawn.

APPENDIX 28- Cont.

5. All classes of Government servants without any ceiling on pay limit are eligible for the Festival Advance.

6. The amount of festival advance should be restricted to two months' basic pay in the revised scale or Rs.750 whichever is less. Government servants for whom fixation of pay in the revised scale has not been completed may draw an advance equivalent to two months' basic pay in the scale which was in force before 1.4.1978 whichever is more advantageous to them subject to the overall maximum limit of Rs.750. Government servants for whom no revised scale has been sanctioned so far will continue to be eligible for an advance equal to two months' basic pay in their existing scale or Rs.750 whichever is less.

While calculating the two months' basic pay in the revised scale, fraction of a rupee will be rounded off to the next higher rupee.

The full time contingent staff who are paid at market rates plus allowances shall be granted a festival advance of Rs.200 (Rupees two hundred only).

Note: Festival advance may be granted to all Government servants without any ceiling of pay limit. This will not, however, apply to the officers of the All India Service.

Drawal and Disbursement.

7. The advance should be drawn and disbursed before the festival. The advance may be sanctioned and drawn within a month immediately preceding the festival. If the festival falls in the month of April, the advance may be drawn within two months immediately preceding the festival and not later than the last day of February.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

8. Subject to the conditions prescribed in sub-para 2 of Article 227 (4) (b) of Tamil Nadu Financial Code, Volume I as introduced in G.O.Ms.No.41, Finance, dated 9th January 1970, the advance should be recovered compulsorily by deduction from the salaries of Government servants in not more than ten equal monthly instalments, the first instalment of recovery commencing from the pay next drawn. The term 'pay next drawn' means the pay drawn after the date on which the festival falls. The date on which the festival falls is the criterion and not the date on which the advance is drawn for the purpose of recovery of advance. In case, the festival falls on or after the 16th of the month, the first instalment of recovery shall, however, commence from the pay of the month following the month of the festival.

9. In the case of persons who have drawn festival advance but are subsequently placed under suspension, recovery should continue to be effected from the monthly subsistence allowance. Fresh festival advance should not be granted to a Government servant under suspension. Application for festival advance from Government servants under suspension should be rejected as a rule.

10. The amount of each instalment should be rounded off to the nearest rupee, any balance being recovered in the last instalment.

11. The recoveries should be watched by the Head of Office through a special register.

12. A further advance should not be given to a Government servant when the recovery of any portion of a previous festival advance is outstanding against him.

13. The advance should not be paid to temporary staff/workers in industrial establishment, etc. who are not likely to continue in service for a period of one year beyond the month in which the advance is paid.

APPENDIX 28-Cont.

14. The concession may be extended to Government servants employed under emergency provisions also, provided that the emergency candidates have put in at least one year of service on the date of drawal of the festival advance, and provided further that they are not likely to be ousted within the period of one year beyond the month in which the advance is made and that before advances are sanctioned to them, sureties from permanent Government servants or any other form of security considered adequate by the sanctioning authority is obtained. The authorities competent to sanction these advances may at their discretion dispense with this requirement in the case of temporary staff, workers in industrial establishment, etc., who have completed three years of continuous service and are likely to continue in service till the adjustment of the advance.

(a) Before the advances are sanctioned to acting last grade Government servants who have put in less than 5 years of service, sureties from permanent Government servants or any other form of security considered adequate by the sanctioning authority should be obtained as in the case of Government servants employed under emergency provisions.

(b) The form of surety to be obtained from a permanent Government servant before sanctioning festival advance to a purely temporary Government servant or a Government servant employed under the emergency provision in accordance with the orders in G.O.Ms.No.1675, Finance, dated 24th October 1956 is appended in Annexure II to this appendix. The above bond is exempt from stamp duty.

Sanctioning Authority

15. The head of an office or the Gazetted Government servant to whom the head of office has delegated the power of drawing establishment pay bill will be the sanctioning authority. (In the

APPENDIX 28-Cont.

case of non-Gazetted Government servants who are empowered to draw bills on treasuries and draw pay of self or establishment, their immediate gazetted superior will be the sanctioning authority for the drawal of the festival advance).

Accounting Procedure.

16. All drawing officers should furnish to Accountant-General, Tamil Nadu, with every bill in which festival advance is claimed, a certificate in the following form :

"Certified that no previous festival advance is outstanding in respect of the individual for whom the advance is now drawn".

All Treasury Officers and the Pay and Accounts Officers, Madras should insist on such a certificate accompanying the bill before it is passed.

17. The procedure outlined in G.O.Ms.No.1145, Finance, dated 17th September 1962 to the extent subsequently modified in Government Memorandum No.155557/EA/63-1, dated 10th June 1963 and Memo.No.4862, Finance, EA/dated 10th February 1965 should be followed. The latest instructions as such in this regard are appended in Annexure III to this appendix. The additional details to be furnished in this regard are appended in Annexure IV to this appendix.

18. The expenditure is debitable to the concerned functional head under the detailed head "49 Festival Advance".

19. The employees of local bodies may be granted the advance at the option of local bodies if the financial position of the local bodies concerned will admit this course.

APPENDIX 28-Cont.

ANNEXURE II.

Form of Personl Security Bond to be executed by an officiating or temporary Government Servant drawing an advance for festival Vide Rule 14 (b) in Annexure-I.

KNOWN ALL MEN BY THESE PRESENTS THAT weof..... and of are held and firmly bound unto the Government of Tamil Nadu in the sum of Rupees to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payments to be well and truly to be made we bind ourselves and each of us and each of our heirs, executors, administrators and legal representatives firmly by these presents.

Whereas the above bounden who at present holds the office of has applied to the Government for the grant to him of an advance of Rupees.....being the festival advance.

AND WHEREAS THE Government have agreed to sanction such advance upon the said..... and the above bounden as his surety entering into a bond in the above mentioned sum of Rupees with such condition as is hereunder written for the due and punctual repayment by the said of the several instalments of the advance as and when they fall due and for the observance and performance by the saidof the several conditions and covenants laid down in the Tamil Nadu Financial Code or any modification thereof relative to the above said advance. Now the above written bond is conditioned to be void in either of the cases following:-

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

ANNEXURE II.-Cont.

(1) If the said of his heirs, executors, administrators or legal representatives shall from time to time and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall from time to time become due and owing to the Government from the said in respect of the advance above mentioned as and when such sum or sums of money shall respectively become due and payable.

(2) If the said shall at any time or times hereafter made default in payment of any such sum or sums of money as aforesaid and the said.....or his heirs, executors, administrators or legal representatives shall within the space of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government well and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.

Signed, sealed and delivered by the
said in the presence of.

Signed, sealed and delivered by the
said (surety) in the presence of.

ANNEXURE III.

General Instructions relating to the maintenance of accounts of festival advances.

Vide Rule 17 of annexure I:-

The drawing officers should maintain a register in a suitable form (Specimen form 'A') to watch the recoveries on account of the advances. Columns (1) to (3) should be filled as soon as the bill is drawn for payment of festival advance, or the last pay certificate indicating the balance of

APPENDIX 28-Cont.

ANNEXURE III-Cont.

the advance is received from another office/dispersing officer. The recoveries as and when made from the pay bills should be noted in columns (5) to (16). In case, the recoveries are made in cash and deposited into the treasury, a suitable indication should be given in the remarks column to facilitate reconciliation. Similarly the reasons for the non-recovery of any amount which should have been normally recovered should be indicated briefly in the remarks column, e.g., "pay not drawn," "transferred to", etc.

2. In support of the deduction, the drawing officer should attach to the pay bill concerned a schedule of recoveries (Form 'B'). This schedule shall be prepared in two parts as indicated therein.

3. When a Government servant is transferred to another office the amount of the advance paid, the treasury voucher number and date of payment the number of instalments recovered to date and designation of the drawing and dispersing officer should be mentioned in the last pay certificate.

(a) In as much as the individual accounts are not being maintained by the Accountant-General in respect of festival advance from 1st October 1962 onwards, cases where excess recoveries have been made need not be sent to the Accountant-General for authorising the refund; In such cases, the officer empowered to draw and disburse pay and allowances of the Government servant may arrange to draw the amount in Tamil Nadu Treasury Code Form 40 after satisfying himself as to the correctness of the excess recovery made inadvertently from the pay bill of the individual.

4. Under the simplified procedure, the detailed accounts to watch the recovery of festival advances to Government servants are maintained by the drawing officers and the Accountant-General

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

ANNEXURE III-Cont.

maintains only lumpsum broad sheet drawing officer-wise. For the purpose of effective reconciliation of the balance as per the Registers of the Drawing Officers with those of Accountant-General, the Drawing Officers should furnish statements sub-accountwise in respect of each major head operated by them to the Accountant-General, before the 15th of every month in respect of the transactions of the previous month in the form shown in Annexure IV after reconciling with the treasury figures.

5. A statement showing the details of transactions of the debits for the fresh advances and the credits for the recoveries of the festival advance should be furnished to the Accountant-General by each drawing officer of a department at the end of 31st March every year. The form of statement prescribed should be similar to the monthly statement as shown in Annexure IV. The additional details to be furnished in this regard are appended in Annexure V to this appendix. These statements should be furnished to the Accountant-General on the 15th of June, every year. This should be adhered to strictly.

6. The drawing officers concerned should arrange to produce the relevant documents relating to festival advances to the inspecting staff of the Accountant-General's Office at the time of local audit.

7. The payments on account of festival advances will be accounted for under the functional head under the detailed head "49. Festival Advance". The drawing officers should classify the bills accordingly.

8. In respect of advance granted after 1st October 1962, the Treasury Officers should prepare a single line statement in the form given in Annexure VI classifying the Schedule in Form B attached to the pay bills drawing-officer wise.

APPENDIX 28-Cont.

ANNEXURE III-Cont.

This statement should show the total of debits and credits (including cash recoveries) in respect of each drawing officer, with voucherwise particulars. The total of drawing-officer-wise payments and recoveries should be agreed with the total debit and credit appearing under "Festival Advance" in the sub-account. One copy of the statement should be stitched as "fly leaf" at the appropriate place in the respective sub-account, while the other copy should be sent to the Accountant-General separately along with the statements relating to other sub-accounts on or before the 15th of the succeeding month, by registered post.

It is of prime importance that the debit and credit figures appearing in the monthly statement furnished by the drawing officer agree with the corresponding figures in the Single Line Statements compiled by the treasuries. In order to enable the drawing officers to verify the treasury figures, the Treasury Officers should prepare the Single Line Statements, grouping the drawing officers sub-treasury wise and enclose relevant extracts of the same to the Sub-Treasury Officers concerned, so that the drawing officers under the payment control of sub-treasury will have no difficulty in reconciling the departmental figures with those of the treasuries. The form in which the Single Line Statement is to be prepared is indicated in Annexure VI.

9. The revised procedure will take effect from 1st November, 1962. But in respect of the advance granted to persons before that date, the schedule showing the details of recoveries from each Government servant should continue to be sent to the Accountant-General as heretofore till the entire advance is recovered.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

ANNEXURE III -Cont.

Form A.

*Register of festival advances and recoveries
made therefor for the year 19*

Serial Number and name of the Government Servant.	Number and date of the voucher in which the advance was drawn or the designation of the drawing officer if the advance was drawn by some other office
--	--

(1)

(2)

Amount of
advance.Outstanding
balance as on 1st April,
if any,

(3)

(4)

Recoveries made during the month of

April amount voucher number.	May amount voucher number.	June amount voucher number.	July amount voucher number.	August amount voucher number.
---------------------------------------	-------------------------------------	--------------------------------------	--------------------------------------	--

(5)

(6)

(7)

(8)

(9)

September amount voucher number.	October amount voucher number.	November amount voucher number.	December amount voucher number.	January amount voucher number.
---	---	--	--	---

(10)

(11)

(12)

(13)

(14)

February amount voucher number.	March amount voucher number.	Total recoveries during the year.	Balance on 31st March.	Remarks.
--	---------------------------------------	--	---------------------------	----------

(15)

(16)

(17)

(18)

(19)

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

ANNEXURE III-Cont.

Form B.

Schedule of recoveries of festival advance for the
month of 19 .

Major Head of Accounts in which
the pay and allowances of
incumbents are adjusted.

Serial number and
date of the treasury
in which the advance
has been drawn.

Designation of the
drawing officer by whom
advance was drawn.

(1)

(2)

Amount of
advance.

Amount
recovered.

Remarks.

(3)

(4)

(5)

Part A.--Recoveries in respect of advance
drawn and disbursed by the drawing officer who
makes the recoveries.

Part B.---Recoveries in respect of advances
drawn and paid by other drawing officers.

Part C.--Particulars of Government Servants
in whose case recoveries were made in the previous
monthly bills but who have been subsequently
transferred to other office.

Total of Parts A and B.

Certificate.

Certified that the total of recoveries
shown in column (4) above agree with the amount
actually recovered and shown in the body of the
bill.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

ANNEXURE III-Cont.

2. Certified that the recoveries effected have been duly posted in the Register of advances (Form A).

Signature of the Drawing Officer.

NOTES: (1) The total of column (4) (Parts A and B together) with the total deduction shown in the bill on account of the particular advance.

(2) A separate schedule should be prepared for each bill.

(3) In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against Part B.

ANNEXURE IV.

Monthly abstract to be furnished by the Drawing Officer to the Accountant-General.

Name of the Officer.	Sub-Account number and Major Head of account to which the pay of the establishment is debited.
----------------------	--

(1)

(2)

Rs.

1. Opening Balance ..
2. Advance drawn in this office during the month.
3. Outstanding advances transferred from other offices during the month.

APPENDIX 28-Cont.

ANNEXURE IV -Cont.

Office of the a.

Do. b.

Do. c.

4. Outstanding advances transferred to other offices during the month.

Office of the d.

Do. e.

Do. f.

5. Total of columns (1)+
(2) + (3) --[Column (4)]
-

6. Recoveries effected from the bills cashed during the month including cash remittances.

7. Closing balance
[Columns (5)--(6).]

Drawing Officer.

Instructions.

In cases of recoveries effected from a Gazetted Officer in respect of an advance drawn while holding a Non-Gazetted post, the recovery should be included in the monthly statement pertaining to Non-Gazetted establishment where he has joined as a Gazetted Officer. The outstanding amount of festival advance should be included in

THE TAMIL NADU FINANCIAL CODE

APPENDIX 28-Cont.

Column (3) as receipt in the office in which he has joined as a Gazetted Officer. The balance should be noted in column (4) of the monthly statement of the office in which he had last worked as Non-Gazetted official.

2. In case of those official on deputation with Government of India, Public bodies, etc., the recovery should be watched by the officer under whom he was last working before deputation to Government of India or foreign service eventhough Last Pay Certificate is issued in such cases.

3. The figures in columns (2) and (6) should be reconciled with the treasury figures before the statement is sent to the Accountant-General and a certificate of reconciliation recorded in the statement.

4. A separate statement should be prepared for each sub-head of account operated by the Drawing Officer.

5. On receipt of a Last Pay Certificate the outstanding amount of festival advance should be noted in the Festival Advance Register as well as in the statement in the same month itself, eventhough the claim is not preferred in the same month.

6. An extract of columns (3) and (4) should be communicated to the drawing officers concerned to enable them to link up the amount transferred.

7. In respect of transfers shown in columns (3) and (4), the head of account shall be indicated clearly if the transfers are made outside the parent department.

8. In the case of a drawing officer drawing funds from more than one treasury, monthly statements should be furnished separately for each district.

APPENDIX 28-Cont.

ANNEXURE V.

Annual Statement to be furnished to the Accountant-General by the Drawing Officers.

The same form as in the case of the monthly statements may be adopted. But monthwise details should be furnished in respect of the figures in columns (2), (3), (4) and (6).

ANNEXURE VI.

Single Line statement of festival advance to be sent to the Accountant-General by Treasury Officer/Pay and Accounts Officers.

DEBIT/CREDIT.

Name of the Treasury Sub-Account No.....
Month.....

Drawing Officer	Voucher Number	Account	Drawing Officer- wise total	Name of the Sub-treasury.
(1)	(2)	(3)	(4)	(5)

1.

2.

3.

4.

So on

Total for the month for cash
sub-account.

Treasury Officer.

APPENDIX 28-Cont.

Instructions.

1. The drawing officers should be grouped sub-treasurywise and relevant extract of the same sent to the Sub-Treasury Officer concerned to facilitate the drawing officers to reconcile the departmental figures with the treasury figures.
2. In respect of cash remittances and deductions from pension of gratuity bills, full particulars of the drawing officer under whom the individual last worked should be given in the Single Line Statement.
3. Abbreviations should be avoided. Full designation of the drawing officers should be given.
4. The name of the establishment or the Head of the Office, as furnished in the first page of the establishment bill should be noted in the Single Line Statement as drawing officer, instead of the designation of the officer who actually signs the bill.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 29.

POWERS DELEGATED TO THE DEPARTMENTS OF THE SECRETARIAT.

N.B.--- These are powers that can be exercised by the Departments of the Secretariat in respect of Heads of Departments under their administrative control.

Sl. No.	Description of expenditure.	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
1	Powers to sanction refunds of Revenue (See Appendix 2).	Upto Rs.10,000 in each case subject to overall limit of Rs.2 lakhs for a financial year..	All Departments of Secretariat
2	Powers to sanction particular items of contingent expenditure (See Appendix 5).--		
(i)	Furniture(including record racks, coir and rattan mats, blinds, table cloths, clocks and time pieces, fire fighting equipments, office scales and weights and portable traffic umbrellas).	To sanction expenditure on the purchase and repair of furniture up to Rs.10,000 per annum.	Do.
(ii)	Hire of office furniture,electric fans, heaters, coolers, clocks and call bells.	To sanction expenditure on this item up to an annual limit of Rs.5,000 The limit refers to	Do.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 29-Cont.

<i>Sl. No. of the</i>	<i>Description of expenditure.</i>	<i>Extent of delegation.</i>	<i>Department to which power is delegated.</i>
(1)	(2)	(3)	(4)
2	<i>Powers to sanction particular items of contingent expenditure (See Appendix 5).-- -Cont.</i>	<i>to the charge for each article or any number of articles hired in the year. This power shall be exercised only under emergent circumstances.</i>	
	(iii) Renting of private lands and buildings--		
	(a) Office accommodation.	Up to Rs.5000/ per mensem whether in the City or mufussal.	All Departments of Secretariat.
	(b) Accommodation for other public purposes.	Do.	Do.
3	<i>Works falling under Parts I and II of Appendix 11.--</i>		
	To accord administrative approval and sanction estimates for expenditure on the construction and repairs of buildings--		

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.		Department to which power is delegated.
(1)	(2)	(3)		(4)
3	Works falling under Part I and II of Appendix 11 -Cont.			
		Non- Residential	Residential	
	(i)Original works..	Rs.2,00,000	Rs.25,000	Do.
	(ii)Petty construction and repairs.	Rs.20,000	Rs.20,000	All Departments of Secretariat.
<p>Note.--The above delegation is subject to advance provision being made in the budget.</p>				
4.	Powers to sanction particular items of miscellaneous expenditure (See Appendix 14)--			
	i)Demurrage/wharfage charges.	Full Powers.		Do.
	ii)Exhibition	Upto Rs.20,000 per annum.		Do.
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--			

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.		
(A) Miscellaneous Loans and Advances--			
(i)	Loans to Kallar Co-operative Societies (Madurai).	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Social Welfare Department.
(ii)	Loans for the acquisition of house sites for communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and labourers given direct to individuals.	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Do.
(iii)	Loans for the acquisition of house sites for communities eligible for help by the Adi-Dravidar and Tribal Welfare Department and labourers given through Co-operative	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
5	Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.		
	(A) Miscellaneous Loans and Advances--Cont. Societies under the control of the Co-operative Department.		
	(iv) Advances to chank divers.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Forest and Fisheries Department.
B. Advances Repayable.--			
	(i) Special advances-- Advances for settlement of criminal gangs (Industrial and Agricultural Advances) (See Article 252).	Do.	Social Welfare Department.
	(ii) Revenue Advances. (See Article 256)	Do.	Revenue Department.
	(iii) Forest Advances. (See Article 257)	Do.	Forest and Fisheries Department.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
5 Powers to remit or write off irrecoverable arrears of loans and advances (See Appendix 18)--Cont.			
B. Advances Repayable.-- Cont.			
(iv)(1) Recoveries from fishermen for the mechanised boats supplied on instalment basis wherever necessary due to unforeseen circumstances.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	Forest and Fisheries Department.	
(2) Recoveries from fishermen for the nylon net supplied on instalment basis wherever necessary due to unforeseen circumstances.	Do.	Do.	

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--		
	(See Appendix 21).-		
A.	Losses of public moneys included in the cash accounts and stores included in the stock or other accounts-- Cont.		
(i)	Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works.	To sanction write off up to Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(ii)	Irrecoverable value of stationery articles lost or damaged.	Do.	Do.
(iii)	Value of superseded publications.	Do.	Do.
(iv)	Value of live-stock lost or dead.	Do.	Do.
(v)	Irrecoverable value of stores rendered unserviceable by wear and tear.	Do.	Do.

APPENDIX 29-Cont.

Sl. No. Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1) (2)	(3)	(4).
6 Powers to write off losses--Cont.		
(See Appendix 21).-		
A. Losses of public moneys included in the cash accounts and stores included in the stock or other accounts-- Cont.		
(vi) Irrecoverable value of furniture, etc., damaged or lost through fraud, negligence or other causes.	To Sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(vii) Irrecoverable value of missing articles etc.,	Do.	Do.
(viii) Losses due to theft, damage or deterioration of stocks.	Do.	Do.
(ix) Losses due to avoidable expenditure such as demurrage, wharfage, etc.	Do.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--Cont.		
	(See Appendix 21).-- Cont.		
B.	Losses on account of non-realisation of sums due the Government--		
(i)	Irrecoverable costs awarded to the Government Servants in Civil Suits or Appeals.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat
(ii)	Irrecoverable costs awarded to Government servants in Civil Suits in which their defence has been sanctioned at public expense.	Do.-	Do.
(iii)	Irrecoverable compensation awarded by courts to Government Servants in which their defence has been sanctioned at public expense.	Do.	Do.
(iv)	Irrecoverable fees and fines.	Do.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses--Cont.		
	(See Appendix 21).- Cont.		
B.	Losses on account of non-realisation of sums due the Government-- Cont.		
(v)	Irrecoverable stipends, stipendiary grants, tuition fees, teaching grants, shed grants and education loans.	To sanction write off upto Rs.25,000 in each case subject to overall limit of Rs.5 lakhs per annum.	All Departments of Secretariat.
(vi)	Irrecoverable items of departmental revenues.	Do.	Do.
C.	Losses pertaining to the Civil Supplies Department.		
(i)	Transit Loss	To sanction write off upto Rs.1,00,000 in each case subject to a limit of Rs.10 lakhs per annum.	Food and Co-operation Department of Secretariat.
(ii)	Losses due to dry-age/shrinkage/ spillage/handling.	Do.	Do.
(iii)	Losses due to errors in fixation of prices.	Do.	Do.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
6	Powers to write off losses-- (See Appendix 21). Cont.		
C. Losses pertaining to the Civil Supplies Department - Cont.			
(iv)	Losses due to non-recovery of amounts due to Government.	Do.	Do.
(v)	Losses due to damage, theft, deterioration of stocks.	Do.	Do.
(vi)	Losses due to avoidable expenditure such as demurrage/wharfage etc.	Do.	Do.
7	Sanction of staff.-	(i)To sanction the continuance of staff temporarily appointed, upto a period of six months after the initial sanction in respect of posts created in the departments under their administrative control other than the Secretariat Departments. Where the initial sanction has been for a specific	All Departments of Secretariat.

APPENDIX 29-Cont.

Sl. Description of the No. expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)
7 Sanction of staff.- Cont.	<p>period of less than one year and for a specified item of work, the orders of continuance should state specifically the total quantum of work to be attended to by the staff at the time of original sanction, the quantum of work actually attended to till the end of the original period of sanction, the reasons for the shortfall and further time required for completing the work.</p>	<p>(ii) To sanction the employment of the staff of the Co-operation Department under Fundamental Rule 127 terms and conditions to attend to the execution of liquidation work relating to the Co-operative institutions in this State where the entire cost on staff is recoverable from the beneficiary institutions.</p>	Co-operation Department.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.	
(1)	(2)	(3)	(4)	
8(i)	Powers to depute officers for the various training programmes.	(Standard courses conducted by recognised Institutions within the country or similar courses organised by the same recognised institutions). (Processed by Personnel and Administrative Reforms (Training) Department.)	To depute upto two officers per department per course by each recognised Institution (mentioned below) in a financial year. Recognised institutions:- 1.Lal Bhagadur Shastri National Academy of Administration, Mussorie. 2.Institute of Secretariat Training and Management, New Delhi.	All Departments of Secretariat. In the case of School Education, Collegiate Education, Medical Education, Technical Education, Health Services and Family Welfare, Police, Industries, Agriculture, Co-operation, Public Works, Transport, Animal Husbandry, Veterinary Education, Forest and Fisheries Departments.
			In the case of other departments the number of officers to be deputed is restricted to one.	

APPENDIX 29-Cont.

11. Description of the lo. expenditure	Extent of delegation.	Department to which power is delegated.	
1)	(2)	(3)	(4)
11(i) Powers to depute officers for the various training programmes- Cont.		<p>3. Indian Institute of Public Administration, New Delhi.</p> <p>4. National Productivity Council.</p> <p>5. Indian Society for Training and Development.</p> <p>6. Institute of Financial Management and Research, Madras.</p> <p>7. National Institute for Training in Industrial Engineering, Bombay.</p> <p>8. Administra- tive Staff College of India, Hyderabad.</p>	

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes- Cont.	9. Indian Institute of Management, Ahmedabad. 10. Indian Institute of Management, Calcutta. 11. All India Management Association, New Delhi. 12. Indian Institute of Management, Bangalore.	
	(ii) Courses organised by Government of India under plan schemes (processed by Personnel and Administrative Reforms (Training Department.)	All cases	All Departments of Secretariat. Concurrence of Finance Department is not necessary.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes- Cont.	(iii) Specialised courses such as for Medical Officers, Engineers and other Technical Non-technical officers. (Processed by Departments of Secretariat concerned.)	All Departments of Secretariat Concurrence of Finance is not necessary.
		(iv) New courses not covered in the above groups of adhoc courses organised by the Departments for the benefit of certain class or category of officers (processed by Personnel and Administrative Reforms (Training) Department and other Departments concerned.)	All cases All Departments of Secretariat. Concurrence of Finance is necessary.

APPENDIX 29-Cont.

Sl. No.	Description of the expenditure	Extent of delegation.	Department to which power is delegated.
(1)	(2)	(3)	(4)
8(i)	Powers to depute officers for the various training programmes- Cont.	(v) Courses conducted in foreign countries under various scholarship schemes where no financial implication (except pay and allowances and travel costs within India) are involved.	All cases All Departments of Secretariat. Concurrence of Finance is not necessary. However, Finance should be informed before obtaining orders in circulation if time permits and if not after issue.

APPENDIX-30.

**RULES FOR THE GRANT OF MARRIAGE ADVANCE TO
GOVERNMENT SERVANTS:**

1. *Scope of the Scheme:* Marriage Advance may be sanctioned to all Government servants both Self-Drawing Officers and Non Self-Drawing Officers including Basic Servants for the celebration of the marriage of themselves and their sons and daughters. In the case of marriage of the Government servants themselves, the advance is admissible provided the Government servant's father or mother is not a Government servant or being a Government servant is not eligible for the advance or has not applied for it.

Explanation: "Sons" and "Daughters" include "Step Sons" and "Step Daughters" respectively.

2. *Amount of Advance:* The amount of Marriage Advance will be Rs.3,000/- in the case of marriage of male Government servants and sons of the Government servants and Rs.5,000/- in the case of marriage of female Government servants and daughters of Government servants.

3. *Eligibility:* (a) Permanent Government servants and non-permanent Government servants employed in a regular capacity who are approved probationers at the time of application for the advance will be eligible for the advance. Government servants on leave other than Extraordinary Leave without allowances are eligible to apply for the advance. If Government servant's wife/husband or his/her father or mother is also a Government servant, only one of them will be entitled to the advance for the same marriage in their family. The adopted sons or daughters of the Hindu Government servants are eligible for sanction of marriage advance whereas in the case of Muslim and Indian Christian Government Servants, adopted sons and daughters are not eligible for the grant of marriage advance since the personal laws

APPENDIX 30-Cont.

applicable to them do not recognise the principle of "adoption of son or daughter". In the case of marriage of adopted sons/daughters of Hindu employees, documents in support of such adoption or some other recorded proof should be obtained before according sanction.

Note: The Government servants who have completed three years of service in a regular capacity, in a category or post, eventhough their probation has not been declared due to administrative reasons may also be eligible for the sanction of marriage advance provided the appointing authorities furnish a certificate to the effect that the applicant is likely to continue in Government Service till the repayment of loan with interest.

(b) Government Servants whose "carry-home salary" falls below 25 per cent of their total emoluments after recovery of the instalment of this advance, if sanctioned, shall not be eligible for the sanction of the advance.

Note: "carry-home salary" is the money left behind from the gross salary and allowance after making all deductions therefrom in a month. The condition that the "carry-home salary" should not fall below 25% vide Rule 3(b) of the "Rules for grant of Marriage Advance" is to be applied strictly only at the time of sanctioning the marriage advance.

(c) No second or subsequent advance shall be sanctioned to a Government Servant when a previous advance is pending recovery.

(d) Advances for remarriages on the death of one of the parties or after divorce should not be sanctioned. The maximum number of advances sanctioned to the Government servants for the celebration of the marriage of their sons/daughters, etc. should be restricted to two during their entire service period.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

(e) The sanction of the advance shall be subject to the availability of funds and the advance cannot be demanded or claimed as a matter of right.

(f) The male Government servants or the sons of the Government servants, as the case may be, must have completed 21 years of age on the date of application to be eligible for the advance. The female Government servants or the daughters of the Government servants, as the case may be, must have completed 18 years of age on the date of application to be eligible for the advance. The age limits shall apply to all, irrespective of the religion of the Government servants.

(g) There is no objection to the grant of marriage advance in addition to an advance from the General Provident Fund for the same purpose.

(h) The advance for the celebration of the marriage shall be sanctioned only to the fiance or fiancee, if both are State Government servants.

4. *Applications:* (a) Application for the advance shall be made in Form No.I appended to these rules. The application should be made to the sanctioning authority, i.e., Head of the Department, or Secretary to Government or the Collector concerned, as the case may be, through the proper channel. It should be accompanied by an agreement in Form No.II appended to these rules. An advance copy of the application should be sent direct to the sanctioning authority.

(b) No application for an advance shall be entertained before six months of the anticipated date of the marriage.

(c) No application shall be entertained from a Government servant under suspension and no advance shall be sanctioned or disbursed to a Government servant under suspension or against whom

APPENDIX 30-Cont.

serious charges are pending which are likely to result in his removal, dismissal or compulsory retirement from Government service.

(d) All pending applications at the close of the financial year irrespective of whether the marriages were conducted or not in the financial year shall be given priority during the next financial year. The sanctioning authority should register all the pending applications at the close of the financial year, duly assigning priority during the next financial year.

5. *Sanctioning Authority:* (a) In respect of Government servants in Madras City, the Heads of Departments and the Secretaries to Government are the sanctioning authorities.

(b) In respect of the Government servants in mufussal, the District Collectors shall be the sanctioning authorities.

Note: In the Districts where there are District Revenue Officers, the District Revenue Officers are empowered to sanction marriage advance to all Government servants irrespective of the Departments to which they belong. In the Districts where there are no District Revenue Officers, the Collectors themselves are empowered to sanction the advance.

6. *Surety:* (a) The advance shall be disbursed only after obtaining a personal security bond in Form No. III appended to these rules duly executed by the borrower and another Government servant either permanent or with not less than ten years of regular service as surety drawing a pay not less than that of the borrower and not retiring before complete repayment of the advance with the interest, guaranteeing the repayment of advance.

APPENDIX 30-Cont.

Provided that in respect of the borrower who is a permanent Government servant, furnishing of personal security is not necessary; but any dues towards the advance drawn by him will be recovered from his Death-cum-Retirement Gratuity.

(b) A permanent Government servant shall not stand surety for more than one Government servant.

For the purpose of sanctioning marriage advance, surety should be obtained from a permanent Government servant working in the same department. The surety obtained from a permanent Government servant of another department shall not be accepted.

(c) The application, agreement and the personal security bond will be held in safe custody by the sanctioning authorities.

7. *Interest:-* The interest on marriage advance shall be calculated on the following formula:

$$\text{Interest} = \frac{\text{Amount of Advance} \times \text{Number of instalments}}{500}$$

Where the summary recovery of the marriage advance is ordered by the sanctioning authorities, interest shall be collected at the rate of interest fixed for the General Provident Fund subscriptions.

8. *Procedure of Sanction, Drawal and Disbursement of the Advance:*

(a) The advance shall be disbursed not earlier than two months of the anticipated date of celebration of the marriage for which it is sanctioned.

(b) The advance shall be sanctioned and drawn even after the date of celebration of the marriage provided the applicant has applied for the advance before the date of the marriage and the delay in sanctioning or drawing the advance is due to the reasons beyond the control of the applicant.

APPENDIX 30-Cont.

(c) In the case of Self-Drawing Officers whose pay and allowances are regulated by the Accountant-General/Pay and Accounts Officers, a certificate from the Accountant-General/Pay and Accounts Officers, to the effect that this is the first/second Marriage Advance sanctioned, shall be obtained before the sanction is accorded. In the case of Non Self-Drawing Officers, necessary entries shall be made in the Service Registers regarding the sanction of Marriage Advance and in addition a Certificate shall be incorporated in the sanction proceedings and also in the bill to the effect that this is the first/second Marriage Advance sanctioned and the Service Register should be verified before according sanction.

(d) When the application for the advance is found to be in order after scrutiny and necessary enquiry, 75% of the advance shall be sanctioned subject to the availability of funds. The applicant shall be asked to submit an Utilisation Certificate after the marriage is celebrated in Form IV. The Utilisation Certificate should be endorsed by another Government Servant to the effect that he is personally aware that the marriage has been celebrated. The loanee should also certify in the Utilisation Certificate that what is stated by him in the Utilisation Certificate is correct and that if it is found to be wrong at a later date he is aware that he would be liable for criminal prosecution. The balance amount of 25% of the Marriage Advance, if necessary, should thereafter be disbursed to the applicant, when the Utilisation Certificate received is found to be in order.

(e) In case where the applicant had already applied for the advance before the date of the marriage and the delay in sanctioning or drawing the advance is due to reasons beyond the control of the applicant, the authorities competent to sanction the marriage advance may sanction after the marriage the entire amount of the advance to

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

which the applicant is eligible in one lumpsum subject to availability of funds. Before sanctioning the advance the sanctioning authorities shall obtain a certificate from the applicant together with an endorsement from another Government servant as in Form V appended to these Rules.

(f) If a Government servant whose marriage advance application is pending with one sanctioning authority, is transferred to the purview of another sanctioning authority the application should also be transferred to the sanctioning authority to whose jurisdiction the Government servant is transferred and priority should be given in the grant of marriage advance to the applicant taking into account the original date of his/her marriage advance application.

(g) Marriage advance drawn by Government servants and remitted in full with interest, without being utilised for the purpose for which it was sanctioned need not be taken into account for the purpose of the number of times the Government servant is eligible to get marriage advance in his service. The entries regarding the refund of marriage advance without utilisation shall be made in the Service Register as follows against the original entry in red ink.

REFUND OF MARRIAGE ADVANCE (FIRST/SECOND)
IN FULL WITH INTEREST:

1. Amount of advance remitted :
2. Amount of interest remitted :
3. Remitted at :
4. Chalan No. : Date:
5. Reasons for refund :

APPENDIX 30-Cont.

9. *Recovery:* (a) The principal of the loan shall be recoverable in not more than 60 (sixty) equal monthly instalments. The recovery shall be regulated in such a manner that the advance together with the interest thereon is fully recovered from the pay of the Government servant before his retirement. The recoveries shall be in whole rupees which shall be effected from the pay or leave salary bill of Government servant by compulsory deductions, irrespective of the fact whether the Government servant is on duty or on leave.

When the recovery of principal in not more than equal 60 monthly instalments involves fraction of a rupee in the monthly instalments, the last instalment shall be so adjusted that the other instalments are equal and in whole rupees.

(b) The recovery of the monthly instalments of the advance shall commence from the pay bill of the Government servant concerned for the calendar month immediately subsequent to the month in which the marriage has been celebrated or from the pay bill of the third calendar month subsequent to the drawal of the advance whichever is earlier. No extension of time for the commencement of recovery will ordinarily be granted.

(c) The recovery of interest shall commence on completion of the recovery of the principal. If the amount of interest does not considerably exceed the amount of monthly instalment fixed for the recovery of the principal, it shall be recovered in one instalment. Otherwise, it shall be recovered, in amounts not exceeding the monthly instalments fixed for the repayment of the principal.

10. *Procedure in the case of failure to satisfy the rules:* (a) The advance received by a Government servant, if not utilised for the purpose for which it has been sanctioned within three months from the date of drawal, shall be refunded

APPENDIX 30-Cont.

to Government in one lumpsum together with the interest due thereon. No extension of time for utilisation of the advance will ordinarily be granted.

(b) The advance granted to a Government servant shall be subject to summary recovery, if it is subsequently proved that it was not utilised for the purpose for which it was sanctioned.

(c) In cases where Government servants who have drawn the advance die before the repayment is completed, the outstanding balance and the interest due shall be the first charge on the Death-cum-Retirement Gratuity payable to the legal heir or heirs of the borrower as stipulated in the agreement.

(d) If any person is reverted from Government service before the complete repayment of advance taken, he should repay at once in one lumpsum the outstanding amount and interest thereon.

(e) In the case of misuse or non-utilisation of marriage advance the advance shall be recovered from the loanee Government servants in one lumpsum together with the interest. In cases where the Heads of Departments and the Collectors of the Districts are unable to recover the amount in one lumpsum, and have to refer such cases to Government for clarification and orders, such cases should be referred to Government immediately without loss of time and pending receipt of orders from the Government, the recovery of not less than 1/10th of the balance amount together with the interest thereon should be effected from the salary of such Government Servants who have misused the Marriage Advance.

(f) While sanctioning the advance, the sanctioning authorities should exercise greater vigilance to ensure that the Marriage Advance is

APPENDIX 30-Cont.

sanctioned only in genuine cases. The advance should be sanctioned only on production of the Identity Cards issued for obtaining free medical treatment and necessary entries recorded on it whenever an advance is sanctioned. The sanctioning authorities should make discreet enquiries in at least 5% of the cases sanctioned by them and take suitable action where abuse of the concession is established apart from ordering the recovery of the entire amount in lumpsum.

(g) The Government servant should declare on his first appointment whether he is married and how many children he has, with the details of name and age. As and when a change occurs, the original particulars should be updated. A separate file containing the declaration from each one of the employees in an office shall be maintained by the Head of Office. The sanctioning authorities should verify this, while according sanction for the marriage advance.

11. Utilisation Certificate: (a) The Government servant receiving the advance shall produce to the sanctioning authority a certificate of utilisation in Form IV appended to these rules, within one month from the date of celebration of the marriage or within three months from the date of drawal of the advance, whichever is earlier. If the actual expenditure incurred on account of the marriage is less than the advance drawn, the difference should be refunded to Government forthwith.

(b) Extension of time upto a period of one month for utilisation of advance may be granted to the loanee Government servant by the sanctioning authority on the merits of the case. If the advance is not utilised within the extended period of one month, orders of the Government should be obtained if further extension is considered necessary by the sanctioning authority. The sanctioning authorities should decide in each case

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

whether the request for the extension of time is really deserving or not. The recovery of advance should be effected as per the rule, irrespective of whether extension of time for utilisation of the advance has been granted or not.

(c) The loanee Government servant should furnish the 'utilisation certificate' along with the 'Marriage Invitation Card' as a proof.

12. *Provision of Funds:* Necessary funds will be allotted by the Government in Finance (Salaries) Department to each sanctioning authority.

13. *Accounting Procedure:* 1) All drawing officers should furnish to the Accountant-General, Tamil Nadu with every bill in which Marriage Advance is claimed, a Certificate in the following form:

"Certified that no previous Marriage Advance is outstanding in respect of the individual for whom the advance is now drawn and the payment of the Marriage Advance has been recorded in the Service Register of the individual".

All the Treasury Officers/Pay and Accounts Officers/Assistant Pay and Accounts Officers/Sub-Pay and Accounts Officer should insist on such a certificate accompanying the bill before it is passed.

2) The expenditure is debitable to "7610. Loans to Government Servants etc. - 800. Other Loans - I. Non-Plan - 12. Loans for Marriages."

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO. I

(See Rule 4)

*Form of Application for the sanction of
Advance for the celebration of Marriage.*

*(To be submitted to the Sanctioning
Authority through proper channel)*

.....

Name of Applicant (IN BLOCK LETTERS)	:
Designation of applicant and office in which employed	:
Whether permanent and if not, date of first regular appointment in Government Service and total period of regular service	:
Amount of Advance applied for	:
Number of instalments in which the advance may be recovered	:
Residential Address	:
Permanent Address	:
Date of Birth	:
Scale of Pay of the present post	:
Basic Pay in the present post as defined under Fundamental Rule 9(21)	:
Gross monthly salary (with details)	:
Nature of deduction from Gross pay and amounts deducted	:

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM No. I-Cont.

General Provident Fund	:
a) Subscriptions	:
b) Recoveries towards temporary advances	:
Festival Advances	:
Conveyance advance for Bicycle, Motor Cycle/ Scooter/Motor Car	:
House Building Advance	:
Khadi, Handloom Cloth	:
Postal Life Insurance	:
Salary Savings Scheme under L.I.C.	:
Dues recoverable towards Co-operative Credit Society or Banks	:
Other Miscellaneous Advances	:
Net Salary received	:
Percentage of the net salary in the Gross Salary	:
Income from other Sources	:
Date of Marriage	:
Date of Birth of the Son/Daughter	:
Number of Children, Names and their Date of Birth	:
For whose marriage the advance is applied for (Self/Daughter/Son)	:

APPENDIX 30-Cont.

FORM NO. I -Cont.

Name and Occupation and age of the Son or Daughter for whose marriage advance is applied for :

If the advance is for the marriage of the Government servant himself/herself whether father or mother of the applicant is a Government servant :

If so, has any of them applied for the advance or has been sanctioned an advance for this marriage :

Whether the applicant has already applied for or was sanctioned any Marriage Advance or any application for the advance rejected previously :

Amount of such advance :

Number and date of order in which such advance was sanctioned :

Whether any amount of such advance is outstanding repayment (Principal and interest to be shown separately) :

Are both the fiance and fiancee Government servants and, if so have both of them applied for advance for the same marriage or have been sanctioned an advance for the same marriage. (A certificate shall be obtained from him/her that he/she has not applied for the advance as the case may be for the same marriage) :

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM NO.I -Cont.

DETAILS OF SURETY

Name of Surety :

Designation :

Office in which employed :

Residential Address :

Permanent Address :

Permanent Post :

(If not permanent, period of regular service
in the officiating post or posts) :

Date of Birth :

Scale of Pay :

Pay as defined under Fundamental
Rule 9(21) :

Gross Salary (Details to be specified) :

Net Salary :

Whether he has stood surety for another
Government servant for the grant of the
advance :

I hereby declare that the particulars
furnished above are true to the best of my
knowledge dge and belief.

Station:

Date :

Signature of Applicant.

APPENDIX 30-Cont.

FORM NO.I -Cont.

To be filled up by the Head of the Office

Whether the applicant is eligible for
the advance applied for :

If so, the maximum amount of advance to
which the applicant is eligible :

Amount of advance recommended :

Number of instalments in which the advance
should be recovered :

Whether any charges are pending against
the applicant or surety :

Certified that the particulars regarding
the applicant's service, pay and recoveries from
pay have been checked up with his service register,
pay bills, etc. and found to be correct.

Station:

Date : Signature and Designation of the
Head of Office.

MARRIAGE ADVANCE FORM NO.II

[See Rule 4(a)]

Form of Agreement to be executed while
applying for an advance for the celebration of the
marriage in the family of a Government servant:

An Agreement made this.....
day of.....One thousand nine
hundred and between
..... of

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM NO.II-Cont.

(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 Tamil Nadu (hereinafter called the Government which expression shall where the context so admits includes his successors in office and assigns) of the other part. Whereas the borrower has under the rules for the grant of advances to Government servants of Tamil Nadu issued in G.O.Ms.No.311, Finance, dated 1st April 1969 (hereinafter referred to as the said rules which expression shall where the context so admits include any amendments thereof or additions thereto for the time being in force) applied to the Government for an advance of Rs..... for the celebration of the marriage.....ofon the terms and conditions hereinafter contained and whereas the application of the borrower for the said advance is being considered by the Government.

Now it is hereby agreed between the parties hereto that in consideration of the sum of Rs.to be paid by the Government to the Borrower if and when the Government sanction the said advance the Borrower hereby agrees:-

(1) to repay to the Government the said advance with interest calculated according to the said rules by monthly deductions from his salary as provided in the said rules and hereby authorises the Government to make such deductions;

(2) Within three months from the date of drawal of the advance to expend the full amount of the said advance in the celebration of the aforesaid marriage or if the actual expenditure incurred on account of the marriage is less than the advance, to repay the difference to the Government forthwith;

APPENDIX 30-Cont.

FORM NO. II-Cont.

(3) In the event of Borrower's reversion from Government service before the advance drawn together with interest is fully repaid, to repay in one lumpsum the amount outstanding and the interest due before the borrower is actually relieved from the Government service;

(4) to refund forthwith the amount of advance together with interest in one lumpsum if the aforesaid marriage could not be celebrated or the amount of advance could not be utilised for the purpose for which it was sanctioned; and

(5) If within the period already fixed for recovery of the principal and interest thereon the Borrower becomes insolvent or quits the service of the Government or dies the whole amount of the advance and the interest accrued thereon or such portion of the amount as stands outstanding with interest shall immediately become due and payable, and it is hereby Further Agreed and Declared that if the borrower dies before the advance is repaid, to have the balance outstanding together with interest due recovered from the Death-cum-Retirement Gratuity payable by the Government to the legal heirs of the borrower..

In witness whereof Thiru.....
the borrower and Thiru.....
acting for and on behalf of and by the order and
direction of the Governor of Tamil Nadu have
hereunto set their hands.

*Signed by the said Thiru
in the presence of

Signature and designation
of the Borrower.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

FORM NO. II-Cont.

Signature of Witnesses:

1. First Witness:

Address:

Occupation:

2. Second Witness:

Address:

Occupation:

Signed by (Name and designation)
 acting for
 and on behalf of and by the order and direction of
 the Governor of Tamil Nadu in the presence
 of.....

Signature and Designation
 of the Officer

Signature of Witnesses:

1. First Witness:

Address:

Occupation:

2. Second Witness:

Address:

Occupation:

* Name and designation of the borrower.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO. III

[See Rule 6(a)]

Form of Personal Security Bond to be executed by a Government servant applying for a Marriage Advance along with another Government servant, either permanent or with not less than ten years of regular service:

Know all men by these presents that we Thiru and Thiru..... are held and firmly bound up to the Governor of Tamil Nadu in the sum of Rupees to be paid to the Government of Tamil Nadu (hereinafter called the Government) their successors or assigns or their certain attorney or attorneys for which payment to be well and truly to be made we bind ourselves and each of us and each of our heirs, executors, administrators and legal representatives firmly by these presents.

Whereas the above bounden who at present holds the office of has applied to the Government for the grant to him of an advance of Rupees for the purpose of celebrating the marriage of

And whereas the Government have agreed to sanction the said advance upon the said

and the above bounden,..... as his surety entering into a bond in the above mentioned sum of Rupees

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO.III-Cont.

with such conditions as is hereunder written for the repayment of the said advance as and when they fall due and for the observance and performance by the said of the several conditions as hereunder laid down in the rules relating to the advance, issued in G.O.Ms.No.311, Finance, dated 1st April 1969 or any modifications thereof relative to the above said advance.

Now the above written bond is conditioned to be void in either of the cases following:-

1. If the said his heirs, executors, administrators or legal representatives shall from time to time and at all times hereafter well and truly pay or cause to be paid to the Government all such sums of money as shall from time to time become due and owing to the Government from the said in respect of the advance above mentioned and when such sum or sums of any money shall respectively become due and payable.
2. If the said shall at any time or times hereafter make default in payment of any such sums or sum of money as aforesaid, the said or his heirs, executors, administrators and legal representatives shall within the space of one calendar month after receiving notice in writing of such default and of the amount thereof from the Government well and truly pay or cause to be paid to the Government the sum of money stated in the said notice to be and being the amount of the said default.

APPENDIX 30-Cont.

MARRIAGE ADVANCE, FORM NO.III-Cont.

Signed, sealed and delivered
by the said (bounden)
in the presence of

(Signature of the bounden)

Witnesses:

- 1.
- 2.

Signed, Sealed and delivered
by the said (Surety) in the
presence of

(Signature of the Surety)

Witnesses:

- 1.
- 2.

THE TAMIL NADU FINANCIAL CODE

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO.IV

{See Rule 8(d)&11(a)}

Utilisation Certificate

I, employed
 as in the
 Department/Office hereby
 certify that 75% of the amount of Marriage Advance
 of Rs.....(Rupees)
 sanctioned to me in the Government
 Order/Proceedings No....., Dated.....
 has been fully utilised by me for meeting the
 expenses incurred in connection with the marriage
 of celebrated on
 at
 I require the balance of Rs.....(Rupees
) (being the 25%
 of the loan sanctioned) towards meeting the
 expenditure already incurred in connection with the
 celebration of this marriage. I also certify that
 the above facts are correct and I am aware that if
 they are found to be wrong at a later date, I am
 liable for criminal prosecution.

Signature of the Borrower.

ENDORSEMENT

I am personally aware that the marriage has
 been celebrated on at

Signature of the Endorsee
 with his Designation
 (Government Servant)

APPENDIX 30-Cont.

MARRIAGE ADVANCE FORM NO.V

[See Rule 8(e)]

C E R T I F I C A T E

I
employed as in
the Department/Office of
..... hereby certify that the marriage
for which I have applied for the advance on
has actually been celebrated on at
.....
I also certify that the above facts are correct and
I am aware that if they are found to be wrong at a
later date, I am liable for criminal prosecution.

Signature of the Borrower.

ENDORSEMENT

I am personally aware that the above
marriage has been celebrated on
at

Signature of the Endorsee
with his Designation
(Government Servant)

THE TAMIL NADU FINANCIAL CODE

**LIST OF GOVERNMENT ORDERS AMENDING VARIOUS
APPENDICES IN THE TAMIL NADU FINANCIAL CODE
VOLUME-II AND EMBODIED IN THE EIGHTH EDITION**

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
(1)	(2)
1	1. Government Memorandum No.70705 / Sal /77-2, Finance, dated: 8.7.77
	2. Government Memorandum No.102427 / Sal /77-2, Finance, dated: 26.8.77
	3. Government Letter No.55050 / Sal.II / 79-2, Finance, dated: 7.11.79
	4. Government Letter No.124768 / Sal.II /79-4, Finance, dated: 24.4.80
	5. Government Letter No.85442 / Sal.II /79-3, Finance, dated: 28.4.80
	6. Government Letter No.71462 / Sal.II /80-2, Finance, dated: 16.9.80
	7. Government Letter No.4405 / Sal.II /81-2, Finance, dated: 16.2.81
	8. Government Letter No.179990 / Sal.II /80-4, Finance, dated: 3.8.81
	9. Government Letter No.102314 / Sal.II /81-2, Finance, dated: 8.12.81
	10. Government Letter No.117642 / Sal.II /82-1, Finance, dated: 14.10.82
	11. Government Letter No.135479 / Sal.II /82-1, Finance, dated: 1.12.82
	12. Government Letter No.74944 / Sal.II / 84-2, finance, dated: 23.8.84

- Appendix Number* *Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.*
- | (1) | (2) |
|------------|--|
| 1 Cont.13. | Government Letter No.49271 / Sal.II / 85-5, Finance, dated: 11.9.85 |
| 14. | Government Letter No.22449 / Sal.II / 85-1, Finance, dated: 18.12.85 |
| 15. | Government Letter No.126422 / Sal.II /85-11, Finance, dated: 17.2.88 |
| 16. | Government Letter No.6622 / Sal.II /87-5, Finance, dated: 17.2.88 |
| 17. | Government Letter No.87672 / Sal.II /87-5, Finance, dated: 29.3.88 |
| 18. | Government Letter No.3072 / Sal.II /87-11, Finance, dated: 2.11.88 |
| 2. | Government Letter No.150562 / Sal.II /80-30, Finance, dated: 30.10.84 |
| 3. | 1. Government Memorandum No.141307 / Sal /74-11, Finance, dated: 21.6.77 |
| | 2. Government Letter No.89721 / Sal.II /79-6, Finance, dated: 2.5.80 |
| | 3. Government Letter No.140307A / Sal.II /84-7, Finance, dated: 15.4.85 |
| | 4. Government Letter No.47730 / Sal.II /88-6, Finance, dated: 21.10.88 |
| 4. | 1. Government Memorandum No.4708 / Sal /78-12, Finance, dated: 12.10.78 |
| | 2. Government Letter No.45783 / Sal.II /85-7, Finance, dated: 21.7.86 |
| | 3. Government Letter No.48394 / Sal.II /88-15, Finance, dated: 11.11.91 |

THE TAMIL NADU FINANCIAL CODE

Appendix Number	Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.
(1)	(2)
5.	1. Government Memorandum No.37785A / Sal /77-1, Finance, dated: 4.5.77
	2. Government Memorandum No.74396 / Sal /77-1, Finance, dated: 27.6.77
	3. Government Memorandum No.74891 / Sal /77-2, Finance, dated: 30.6.77
	4. Government Memorandum No.70756 / Sal /77-2, Finance, dated: 15.7.77
	5. Government Memorandum No.95554 / Sal /77-3, Finance, dated: 6.8.77
	6. Government Memorandum No.102527 / Sal /77, Finance, dated: 8.8.77
	7. Government Memorandum No.69743 / Sal /77-12, Finance, dated: 9.12.77
	8. Government Memorandum No.28108 / Sal /78-2, Finance, dated: 20.4.78
	9. Government Memorandum No.58484A / Sal /78-1, Finance, dated: 29.6.78
	10. Government Memorandum No.68998 / Sal /78-3, Finance, dated: 12.10.78
	11. Government Memorandum No.41319 / Sal /78-7, Finance, dated: 9.11.78
	12. Government Memorandum No.74347/ Sal /78-3, Finance, dated: 14.12.78
	13. Government Memorandum No.68214 / Sal /78-6, Finance, dated: 15.12.78
	14. Government Memorandum No.71237 / Sal /78-5, Finance, dated: 27.12.78

Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
(1)	(2)
5 Cont.15.	Government Memorandum No.177690 / Sal /77-7, Finance, dated: 23.1.79
16.	Government Memorandum No.72093 / Sal /78-5 ,Finance, dated: 10.3.79
17.	Government Memorandum No.52634 / Sal /78-11, Finance, dated: 9.6.79
18.	Government Letter No.98761 / Sal.II /78-11, Finance, dated: 10.1.80
19.	Government Letter No.114415 / Sal.II /79-1, Finance, dated: 14.1.80
* 20.	Government Letter No.58112 / Sal.II /79-6, Finance, dated: 1.3.80
21.	Government Letter No.110640 / Sal.II /79-2, Finance, dated: 21.4.80
22.	G.O.Ms.No.400, Finance (Sal), dated: 25.4.80
23.	Government Letter No.26399 / Sal.II /80-2, Finance, dated: 24.5.80
24.	Government Letter No.54403 / Sal.II /80-1, Finance, dated: 3.7.80
25.	Government Letter No.152994 / Sal.II /78-10, Finance, dated: 15.7.80
26.	Government Letter No.72544 / Sal.II /80-2, Finance, dated: 4.8.80
27.	G.O.Ms.No.749, Finance (Sal). dated: 8.8.80
28.	Government Letter No.68357 / Sal.II /79-9, Finance, dated: 8.9.80

THE TAMIL NADU FINANCIAL CODE

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
5 Cont.29.	Government Letter No.52407 /	Sal.II /80-1, Finance, dated: 9.9.80
30.	Government Letter No.94736 /	Sal.II /80-1, Finance, dated: 8.10.80
31.	Government Letter No.120790 /	Sal.II /80-3, Finance, dated: 20.1.81
32.	Government Letter No.93515 /	Sal.II /78-18, Finance, dated: 28.1.81
33.	Government Letter No.178551 /	Sal.II /80-4, Finance, dated: 29.7.81
34.	Government Letter No.28607 /	Sal.II /81-3, Finance, dated: 30.7.81
35.	Government Letter No.68734 /	Sal.II /81-3, Finance, dated: 3.11.81
36.	Government Letter No.144769 /	Sal.II /81-2, Finance, dated: 10.4.82
37.	Government Letter No.15940 /	Sal.II /81-4, Finance, dated: 17.4.82
38.	G.O.Ms.No.423, Finance (Sal),	dated: 7.7.82
39.	Government Letter No.35509 /	Sal.II /82-3, Finance, dated: 19.7.82
40.	Government Letter No.27989 /	Sal.II /82-4, Finance, dated: 27.7.82
41.	Government Letter No.15061 /	Sal.II /81-5, Finance, dated: 29.7.82
42.	Government Letter No.72233 /	Sal.II /80-11, Finance, dated: 30.7.82

Appendix
Number

Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.

(1)

(2)

- 5 Cont.43. Government Letter No.28131 / Sal.II /81-9, Finance, dated: 10.9.82
44. G.O.Ms.No.650, Finance (Sal), dated: 5.10.82.
45. Government Letter No.93290 / Sal.II /82-3, Finance, dated: 22.10.82
46. Government Letter No.82002 / Sal.II /82-4, Finance, dated: 22.10.82
47. Government Letter No.67895 / Sal.II /82-5, Finance, dated: 17.12.82
48. Government Letter No.132130 / Sal.II /82-4, Finance, dated: 1.3.83
49. Government Letter No.96889 / Sal.II /82-7, Finance, dated: 23.3.83
50. Government Letter No.133922 / Sal.II /82-4, Finance, dated: 26.3.83
51. Government Letter No.57144 / Sal.II /82-8, Finance, dated: 2.4.83
52. Government Letter No.88074 / Sal.II /82-9, Finance, dated: 3.6.83
53. Government Letter No.149339 / Sal.II /82-7, Finance, dated: 8.7.83
54. Government Letter No.31418 / Sal.II /83-4, Finance, dated: 30.7.83
55. Government Letter No.24076 / Sal.II /83-4, Finance, dated: 21.9.83

THE TAMIL NADU FINANCIAL CODE

- Appendix Number
- Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.
- (1) (2)
- 5 Cont.56. Government Letter No.88606 / Sal.II /83-4, Finance, dated: 26.11.83
57. Government Letter No.13155 / Sal.II /84-8, Finance, dated: 29.6.84
58. Government Letter No.29675 / Sal.II /83-15, Finance, dated: 27.9.84
59. Government Letter No.68889 / Sal.II /84-5, Finance, dated: 5.10.84
60. Government Letter No.33019 / Sal.II /84-6, Finance, dated: 9.10.84
61. Government Letter No.61171 / Sal.II /83-12, Finance, dated: 13.10.84
62. Government Letter No.58604 / Sal.II /84-5, Finance, dated: 18.10.84
63. Government Letter No.150562 / Sal.II /80-30, Finance, dated: 30.10.84
64. Government Letter No.117757 / Sal.II /83-11, Finance, dated: 26.12.84
65. Government Letter No.131051 / Sal.II /84-4, Finance, dated: 9.4.85
66. Government Letter No.117735 / Sal.II /84-7, Finance, dated: 28.5.85
67. Government Letter No.4915 / Sal.II /85-4, Finance, dated: 2.7.85
68. Government Letter No.68527 / Sal.II /85-3, Finance, dated: 19.8.85
69. Government Letter No.128878 / Sal.II /85-8, Finance, dated: 13.10.87

- | <i>Appendix
Number</i> | <i>Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.</i> |
|----------------------------|---|
| (1) | (2) |
| 5 Cont.70. | Government Letter No.72425 / Sal.II
/84-15, Finance, dated: 13.10.87 |
| 71. | Government Letter No.893 / Sal.II
/87-5, Finance, dated: 17.2.88 |
| 72. | Government Letter No.20767 / Sal.II
/87-5, Finance, dated: 9.5.88 read
with Government Letter No.89340 /
Sal.II /88-1, Finance, dated: 9.9.88 |
| 73. | Government Letter No.89246 / Sal.II
/87-5, Finance, dated: 9.5.88 |
| 74. | Government Letter No.8272 / Sal.II
/86-13, Finance, dated: 28.6.88 |
| 75. | G.O.Ms.No.528, Finance (Sal), dated:
29.7.88 |
| 76. | Government Letter No.108960 / Sal.II
/83-33, Finance , dated: 1.2.89 |
| 77. | G.O.Ms.No.233, Finance (Sal), dated:
12.4.89 read with Government Letter
No.88579/Sal.II/89-1, Finance, dated:
22.9.89 and Government Letter
No.20160A/Sal.II/90-1, Finance, dated:
2.4.90 |
| 78. | Government Letter No.21734 / Sal.II
/89-2, Finance, dated: 28.11.89 |
| 79. | G.O.Ms.No.1296, Finance (Sal), dated:
6.12.89 |
| 80. | Government Letter No.57169 / Sal.II
/88-1, Finance, dated: 8.5.90 |
| 81. | Government Letter No.144140 / Sal.II
/88-1, Finance, dated: 8.5.90 |

THE TAMIL NADU FINANCIAL CODE

- | <i>Appendix
Number</i> | <i>Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.</i> |
|----------------------------|---|
| <i>(1)</i> | <i>(2)</i> |
| 5 Cont.82. | G.O.Ms.No.649, Finance (Sal), dated:
8.6.90 |
| 83. | Government Letter No.766/ Sal.II
/90-3, Finance, dated: 30.7.90 |
| 84. | Government Letter No.157216 / Sal.II
/89-5, Finance, dated: 16.10.90 |
| 85. | Government Letter No.64585 / Sal.II
/90-5, Finance, dated: 29.4.91 |
| 86. | Government Letter No.130448/ Sal.II
/89-9, Finance, dated: 19.6.91 |
| 87. | G.O.Ms.No.791, Finance (Sal), dated:
21.10.91 |
| 88. | Government Letter No.137157 / Sal.II
/88-20, Finance, dated: 4.2.92 |
| 89. | Government Letter No.3819 / Sal.II
/91-6, Finance, dated: 24.2.92 |
| 90. | Government Letter No.49531 / Sal.II
/91-6, Finance, dated: 1.6.92 |
| 91. | Government Letter No.108258 / Sal.II
/88-17, Finance, dated: 20.1.93 |
| 6. | 1. Government Letter No.28306 / Sal.II
/79-7, Finance, dated: 9.10.79 |
| | 2. Government Letter No.25424 / Sal.II
/81-4, Finance, dated: 23.8.81 read
with Government Letter No.59536/
Sal.II/81-1, Finance, dated: 23.6.82 |
| | 3. Government Letter No.37734 / Sal.II
/80-4, Finance, dated: 3.11.81 |

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
<i>(1)</i>	<i>(2)</i>
6 Cont.4.	Government Letter No.7698 / Sal.II /80-10, Finance, dated: 9.12.81
5.	Government Letter No.97415 / Sal.II /82-5, Finance, dated: 1.2.83
6.	Government Letter No.95421 / Sal.II /82-8, Finance, dated: 23.5.83
7.	Government Letter No.92570 / Sal.II /83-2, Finance, dated: 1.10.83
8.	Government Letter No.86609 / Sal.II /80-19, Finance, dated: 7.10.83
9.	Government Letter No.63990 / Sal.II /83-5, Finance, dated: 7.10.83
10.	Government Letter No.76259 / Sal.II /83-6, Finance, dated: 6.12.83
11.	Government Letter No.61171 / Sal.II /83-12, Finance, dated: 13.10.84
12.	Government Letter No.117418 / Sal.II /86-10, Finance, dated: 26.7.88
13.	Government Letter No.11754 / Sal.II /89-2, Finance, dated: 4.8.89
14.	Government Letter No.21734 / Sal.II /89-2, Finance, dated: 28.11.89
15.	Government Letter No.73140 / Sal.II /89-10, Finance, dated: 19.10.92
8.	1. Government Letter No.99768 / Sal.II /78-9, Finance, dated: 16.6.79
	2. Government Letter No.24270 / Sal.II /82-13, Finance, dated: 20.8.83

THE TAMIL NADU FINANCIAL CODE

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
<i>(1)</i>	<i>(2)</i>	
8 Cont.	3.	Government Letter No.9589 / Sal.II /83-7, Finance, dated: 12.9.83
	4.	Government Letter No.99987/ Sal.II /91-9, Finance, dated: 8.3.93
9A.		Government Letter No.134928 / Sal.II /82-5, Finance, dated: 6.5.83
10.		Government Letter No.3050 / Sal.II /78-4, Finance, dated: 29.1.79
11.	1.	Government Memorandum No.158048 / Sal /76-3, Finance, dated: 26.5.77
	2.	Government Memorandum No.66694 / Sal /78-5, Finance, dated: 23.12.78
	3.	Government Letter No.63439 / Sal.II /80-5, Finance, dated: 2.4.81
	4.	Government Letter No.37949 / Sal.II /81-2, Finance, dated: 3.8.81
	5.	Government Letter No.68276 / Sal.II /81-5, Finance, dated: 1.3.83
	6.	Government Letter No.92933A/ Sal.II /82-4, Finance, dated: 8.7.83
	7.	Government Letter No.23608/ Sal.II /83-3, Finance, dated: 11.7.83
	8.	Government Letter No.96582/ Sal.II /88-4, Finance, dated: 15.5.90
	9.	Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>
<i>(1)</i>	<i>(2)</i>
13.	1. Government Letter No.63439 / Sal.II /80-5, Finance, dated: 2.4.81
	2. Government Letter No.64585/ Sal.II /90-5, Finance, dated: 29.4.91
	3. Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93
14.	1. Government Memorandum No.67472/ Sal /78-1, Finance, dated: 20.3.79
	2. Government Letter No.52947/ Sal.II /79-6, Finance, dated: 7.1.80
	3. Government Letter No.46907/ Sal.II /81-2, Finance, dated: 18.11.81
	4. Government Letter No.72233/ Sal.II /80-11, Finance, dated: 30.7.82
	5. Government Letter No.142397/ Sal.II /82-6, Finance, dated: 23.6.83
	6. Government Letter No.138140/ Sal.II /83-12, Finance, dated: 21.2.85
	7. Government Letter No.10011/ Sal.II /84-12, Finance, dated: 30.3.85
	8. Government Letter No.73575/ Sal.II /84-9, Finance, dated: 6.5.85
	9. Government Letter No.34010/ Sal.II /86-4, Finance, dated: 27.7.87
	10. Government Letter No.72425/ Sal.II /84-15, Finance, dated: 13.10.87
	11. Government Letter No.88395/ Sal.II /85-11, Finance, dated: 2.2.88

THE TAMIL NADU FINANCIAL CODE

Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
14 Cont.	12.	Government Letter No.17170/ Sal.II /87-10, Finance, dated: 19.8.88
	13.	Government Letter No.108960/ Sal.II /83-33, Finance, dated: 1.2.89
	14.	Government Letter No.152652/ Sal.II /88-3, Finance, dated: 31.5.89
	15.	Government Letter No.57986/ Sal.II /89-1, Finance, dated: 27.7.89
	16.	G.O.Ms.No.79, Finance (Sal), dated: 23.1.90
	17.	Government Letter No.62824/ Sal.II /92-3, Finance, dated: 5.7.93
15.	1.	Government Letter No.120599/ Sal.II /79-11, Finance, dated: 26.2.81
	2.	Government Letter No.72425/ Sal.II /84-15, Finance, dated: 13.10.87
18.	1.	Government Memorandum No.81564/ Sal /77-2, Finance, dated: 8.7.77
	2.	Government Letter No.7060/ Sal.II /80-7, Finance, dated: 23.2.81
	3.	Government Letter No.75142/ Sal.II /80-22, Finance, dated: 21.7.83
19.	1.	Government Letter No.87679/ Sal /78-3, Finance, dated: 30.12.78
	2.	Government Letter No.88048/ Sal.II /78-9, Finance, dated: 18.9.79
	3.	Government Letter No.29438/ Sal.II /79-11, Finance, dated: 22.1.80

Appendix Number	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
(1)	(2)	
19 Cont.	4.	Government Letter No.87680/ Sal.II /78-14, Finance, dated: 9.4.80
	5.	Government Letter No.72233/ Sal.II /80-11, Finance, dated: 30.7.82
21.	1.	Government Memorandum No.45114/ Sal /78-5, Finance, dated: 23.11.78
	2.	G.O.Ms.No.1167, Finance (Sal), dated: 16.8.79
	3.	Government Letter No.22216/ Sal.II /80-2, Finance, dated: 21.5.80
	4.	Government Letter No.67030/ Sal.II /80-1, Finance, dated: 28.6.80
	5.	Government Letter No.72858/ Sal.II /79-12, Finance, dated: 16.7.80
	6.	Government Letter No.34572/ Sal.II /81-3, Finance, dated: 16.4.82
	7.	Government Letter No.68276/ Sal.II /81-5, Finance, dated: 1.3.83
	8.	Government Letter No.10465A/ Sal.II /86-4, Finance, dated: 7.4.87
	9.	Government Letter No.125838/ Sal.II /88-3, Finance, dated: 25.4.89
	10.	Government Letter No.108258/ Sal.II /88-17, Finance, dated: 20.1.93
22.		Government Letter No.92998/ Sal.II /81-2, Finance, dated: 22.10.81

THE TAMIL NADU FINANCIAL CODE

<i>Appendix Number</i>	<i>Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.</i>	
<i>(1)</i>	<i>(2)</i>	
25.	1.	Government Letter No.62685/ Sal.II /79-4, Finance, dated: 6.6.80
	2.	Government Letter No.37686/ Sal.II /80-1, Finance, dated: 12.7.80
	3.	Government Letter No.64711/ Sal.II /80-3, Finance, dated: 30.9.80
	4.	Government Letter No.159090/ Sal.II /80-6, Finance, dated: 31.10.81
	5.	Government Letter No.158526/ Sal.II /80-6, Finance, dated: 2.9.82
	6.	Government Letter No.48106/ Sal.II /82-8, Finance, dated: 30.12.82
	7.	Government Letter No.13031/ Sal.II /83-4, Finance, dated: 24.6.83
	8.	Government Letter No.117293/ Sal.II /83-13, Finance, dated: 28.12.84
	9.	Government Letter No.76868/ Sal.II /84-3, Finance, dated: 4.1.85
	10.	Government Letter No.45282/ Sal.II /84-13, Finance, dated: 19.9.85
26.	1.	Government Letter No.71380/ Sal.II /77-16, Finance, dated: 22.3.80
	2.	Government Letter No.145968/ Sal.II /79-3, Finance, dated: 6.6.80
	3.	Government Letter No.93505/ Sal.II /81-3, Finance, dated: 28.3.82
	4.	Government Letter No.152652/ Sal.II /88-3, Finance, dated: 31.5.89

Appendix Number Government Order/Memorandum/Letter in which amendment has been issued to the said Appendix.

- | (1) | (2) |
|-----|---|
| 27. | 1. Government Memorandum No.94924/ Sal /77-1, Finance, dated: 21.7.77 |
| | 2. Government Letter No.20999/ Sal.II /83-8, Finance, dated: 11.1.84 |
| 28. | 1. Government Letter No.155809/ Sal.II /79-1, Finance, dated: 26.2.80 |
| | 2. Government Letter No.87535/ Sal.II /80-2, Finance, dated: 1.7.81 |
| | 3. Government Letter No.2984/ Sal.II /82-1, Finance, dated: 10.2.82 |
| | 4. Government Letter No.149599/ Sal.II /80-7, Finance, dated: 18.8.82 |
| | 5. Government Letter No.105923/ Sal.II /83-8, Finance, dated: 31.7.84 |
| | 6. Government Letter No.91836/ Sal.II /92-2, Finance, dated:8.3.93 |
| 29. | 1. Government Memorandum No.30839/ Sal /77-4, Finance, dated: 20.2.79 |
| | 2. Government Letter No.151838/ Sal.II /82-2, Finance, dated: 21.3.83 |
| | 3. G.O.Ms.No.252, Finance (Sal), dated: 2.4.83 |
| | 4. Government Letter No.90104/ Sal.II /82-8, Finance, dated: 23.7.83 |
| | 5. G.O.Ms.No.1296, Finance (Sal), dated: 6.12.89 |

THE TAMIL NADU FINANCIAL CODE

Appendix
Number Government Order/Memorandum/Letter in
which amendment has been issued to
the said Appendix.

- | (1) | (2) |
|----------|--|
| 29 Cont. | 6. G.O.Ms.No.1297, Finance (Sal), dated:
6.12.89 |
| | 7. G.O.Ms.No.1298, Finance (Sal), dated:
6.12.89 |
| 30. | 1. Government Letter No.2495/ Sal.II
/81-12, Finance, dated: 29.3.83 |
| | 2. G.O.Ms.No.361, Finance (Sal), dated:
4.4.90 |
| | 3. G.O.Ms.No.999, Finance (Sal), dated:
12.9.90 |
| | 4. Government Letter No.34726/ Sal.II
/90-3, Finance, dated: 30.11.90 |