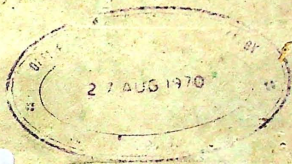




GENERAL ADMINISTRATION MANUAL

TAMIL NALU



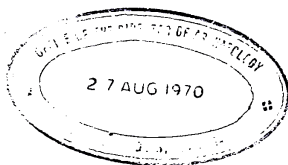
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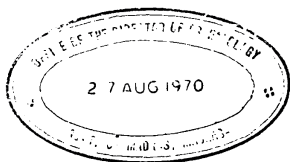


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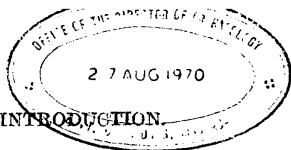


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Tamil Nadu has been justly famous for its efficient and stable administration through the years with its seasoned administrative system, operating with well-understood concepts of hierarchy, line of command and discreet adherence to principles and procedures. The administrative machinery has also wonderfully attuned itself to modern conditions assimilating the constant changes unleashed by a developing economy. To maintain the high traditions, it is essential that every limb of the administrative machinery, right from the bottom to the top, functions on most efficient lines. The real job lies in making every member of the staff understand in clear terms what is expected of him and to secure his unstinted service in the common task. It is, therefore, imperative that a new entrant to Government service is taken proper care of and afforded the earliest opportunity to get to know the rudiments of administration and to acquire a basic knowledge of the principles and procedures embedded in governmental organisation without having the necessity to wade through the various codes and manuals brought out by the Government. He should be appropriately motivated and disciplined with a clear awareness of the responsibilities ahead of him. To accomplish the above objective, the Pay Commission, 1960, recommended the compilation of a Manual of General Administration which should be a wholesome digest of such codes and manuals. The need for such a manual is all the more great now, since there is no course of training for the newly recruited assistants. This Manual is the outcome of the efforts taken in this direction. It has been conveniently divided into three parts—Part I dealing with administrative matters, Part II, financial matters and Part III, election matters.

It contains the essence of all the important manuals of the Government (both on administration and on finance). It should, however, be distinctly understood that this Manual is by no means full-fledged or exhaustive but only introductory. It should not be quoted as authority for any official decision that may be sponsored or taken. The beginners for whose benefit this Manual has been compiled are expected, in course of time, to study the relevant codes and manuals which alone should be relied on as proper authority to support official actions and decisions.

FORT ST. GEORGE, }
MADRAS-9. }
20th December 1969. }

E. P. ROYAPPA,
Chief Secretary to Government.

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PART I



CHAPTER I

THE CONSTITUTIONAL SET-UP.

India achieved Independence on 15 August 1947, when the Indian Independence Act, 1947 came into force. At that time, there were nine Governor's Provinces, five Chief Commissioner's Provinces and a large number of Indian States scattered all over the Country. The process of reducing the number of these States and integrating them into sizable units had been going on since 15 August 1947. By January 26, 1950, practically all these States were either merged in the former Indian Provinces (Part 'A' States) or were taken over as Centrally-administered areas (Part 'C' States) or were integrated into the Unions of States (Part 'B' States). A few of these States, e.g., Hyderabad, Mysore which were fairly big by themselves were also constituted as Part 'B' States. From January 26, 1950, India has been constituted by its people into a Sovereign Democratic Republic and is a Union of States, comprising of States and Union Territories.

2. Tamil Nadu is one of the seventeen States of the Indian Union. The present unilingual State of Tamil Nadu was born on 1 November 1956. Originally, the Madras Presidency was very large in area. Under the Government of India Act, 1935, portions of the Gunjam and Vishakapatnam districts were transferred to the Orissa Province. In 1953, Madras State was partitioned to constitute a separate Andhra State. The States Reorganisation in 1956 resulted in the emergence of the State in its present form. Some minor adjustments were made later under the Pataskar Award. The State has an area of 50,331 Square Miles or 1,30,357 Square Kilometres. It ranks eleventh in respect of area and fifth in respect of population among the seventeen States of the Indian Union.

3. Part VI of the Constitution of India deals with the administration of the States. Under Article 153 of the Constitution, the Governor appointed by the President of India, is the head of the State. His term of appointment is for a period of five years. The executive power of the State has been vested in him and he exercises it either directly or through officers subordinate to him in accordance with the Constitution. Under Article 163 of the Constitution, there is a Council of Ministers with the Chief Minister at the head to aid and advise the Governor in the exercise of his functions excepting those exercised by him in his discretion. Under Article 164 of the Constitution, the Chief Minister is appointed

by the Governor. The other Ministers are also appointed by the Governor on the advice of the Chief Minister. The Council of Ministers are collectively responsible to the Legislative Assembly of the State. Under Article 168 of the Constitution, the Legislature consists of the Governor and two Houses, one known as the Legislative Assembly and the other as Legislative Council. The strength of the Tamil Nadu Legislative Assembly is 235 (234 elected members for the 234 Assembly seats plus one member belonging to Anglo-Indian community nominated by the Governor). Its term is five years. The strength of the Tamil Nadu Legislative Council is 63, comprising of 21 members elected from the Local Authorities' Constituencies, 6 members elected from the Graduates' Constituencies, 6 members elected from the Teachers' Constituencies, 21 members elected from the Legislative Assembly Constituencies and 9 members nominated by the Governor. The Legislative Council is a permanent body, one-third of its members retiring every second year. Article 213 of the Constitution empowers Governors to promulgate Ordinances when the Legislature is not in session, if there are circumstances for such Ordinances.

4. Article 315 of the Constitution provides for the appointment of a "Public Service Commission" for each State to serve the needs of the State. The Chairman and the Members of the Public Service Commission of the State are appointed by the Governor of the State. The term of office of the Chairman or a Member of the Commission is 6 years from the date on which he enters upon his office or till he attains the age of 60 years whichever is earlier. Article 318 of the Constitution empowers the Governor of the State to determine the number of members of the Commission and their conditions of service. Article 320 of the Constitution specifies the functions of the Public Service Commission. It is the duty of the Public Service Commission to conduct examinations for appointments to the services of the State. The State Government will consult the Public Service Commission (a) on all matters relating to methods of recruitment to Civil Services and for Civil posts, (b) on the principles to be followed in making appointments to Civil Services and posts, in making promotions and transfers from one service to another and on the suitability of candidates for such appointments, promotions and transfers; and (c) on all disciplinary matters affecting a person serving under the Government of a State in a civil capacity including memorials or petitions relating to such matters. The Commission submits every year a report to the Governor on the work done by it. On receipt of such report, the Governor shall cause a copy of it laid before the Legislature of the State, together with a Memorandum explaining the cases, wherein the Commission's advice was not accepted and reasons for such non-acceptance. The expenses of the State Public Service Commission, including any salaries, allowances and pensions payable to or in respect of the members or staff of the Commission are

charged on the Consolidated Fund of the State. The Tamil Nadu Public Service Commission consists of a Chairman and three Members.

5. According to Article 214 of the Constitution, there shall be a High Court for each State. According to Article 216, every High Court shall consist of a Chief Justice and such other Judges as the President may, from time to time, deem it necessary to appoint. Every Judge of the High Court shall be appointed by the President after consultation with the Chief Justice of India, the Governor of the State and the Chief Justice of the High Court. According to Article 227(1), every High Court shall have superintendence over all Courts and Tribunals in the State. The Judges of the High Court will hold office till they attain the age of 62 years. The Tamil Nadu High Court is the oldest in the Country. There are at present 18 Judges including the Chief Justice. In this State, the Judiciary has been separated from the Executive.

6. According to Article 233 of the Constitution, appointments of persons to the posts of District Judges are made by the Governor of the State in consultation with the High Court.

CHAPTER II

THE ADMINISTRATIVE SET-UP

The Tamil-Nadu Secretariat consists of 17 Departments including Legislative Assembly and Legislative Council Departments. Each Department is headed by a Secretary to Government assisted by one or more Deputy Secretaries, Under Secretary and Assistant Secretaries. In some departments there are Additional or Joint Secretaries who occupy a position identical to that of the Secretary in respect of subjects specifically allotted to them.

2. The Chief Secretary to Government, besides being directly in-charge of the Public Department, exercises general supervision over all other departments of the Secretariat. He also functions as the Secretary to the Council of Ministers. In order to enable the administrative machinery to be geared and toned up to deal more effectively and efficiently with the mounting problems in the administration and to ensure proper planning and co-ordination to take policy decision at the highest level on important matters, the post of an Additional Chief Secretary to Government in the Super time-scale of I.A.S. has been created. Files relating to policy decisions from the Public, Home, Law, Legislature, Finance, Industries, Education, Health, Public Works, Revenue, Food, Food Production and Agriculture Departments shall be routed through the Chief Secretary to Government and those from Labour, Co-operation, Transport, Housing, Rural Development and Local Administration and Social Welfare shall be routed through the Additional Chief Secretary to Government, subject to overall control and supervision of the Chief Secretary to Government.

3. The Secretariat functions generally as the policy making institution. The responsibility for executing the policies is vested with the Heads of Departments. The Heads of Departments function under the direct administrative control of the Secretariat Departments. A list of the various Heads of Departments is given in Appendix-I.

4. With a view to speed up the work in the Secretariat, some of the Heads of Departments are also designated as Ex-Officio Secretaries or Deputy Secretaries. The Managing Director, Textile Corporation is the Ex-Officio Deputy Secretary, Industries Department. The Director of Treasuries and Accounts, Examiner of Local Fund Accounts and the Director of Small Savings are all Ex-Officio Deputy Secretaries of Finance Department. The Director of Rural Development is the Ex-Officio Deputy Secretary of the Rural Development and Local Administration Department.

5. The State has been divided into administrative units called districts. At present, there are 14 districts. Each district is divided into revenue divisions and each revenue division is divided into taluks as shown in Appendix-II. After the introduction of the Community Development Scheme in the State, each taluk has been divided into 3 or 4 development blocks. There are 375 development blocks (Panchayat Unions) in all districts except Madras. Under the Panchayat set-up Panchayat Union Councils have been formed in 374 out of 375 blocks. The excepted block is the Tribal Block of Kalrayan Hills in South Arcot district. Details of Revenue and Panchayat set-up are given in Appendix III. The Collector of the district is the head of the district. He is in charge of law and order and he also exercises general supervision over the other district officers. Most of the Departments have got subordinate officers at the district, division, taluk and block level to execute the functions relating to their departments.

6. In order to look into the grievances of the public against the administrative delays, inequities, etc., which concern the internal working of departments and to make the Government offices more responsive to the numerous complaints received, a "Complaints Cell" was set up in the Public Department of the Secretariat in 1964. At present an Assistant Secretary is in charge of this "Complaints Cell". He is responsible for receiving all complaints. He also ensures that they are processed quickly in the departments of the Secretariat till a final disposal is given and the petitioners informed of it. The cell also entertains petitions from Government servants in regard to delay in payment of salaries, allowances, increments, etc. Similarly, in the Board of Revenue, a "Complaints Cell" under the control of an officer of the rank of Deputy Collector has been constituted. Regarding the Heads of Departments, Collectors and District Heads, the officer immediately below the Head of the Office has been designated as the "Cell Officer" and made responsible for receiving complaints and for pursuing further action on them till a final decision is reached. The Heads of the Departments have been requested to make the scheme a success by redressing promptly the grievances made by the public against the administration. The Collectors and the Revenue Divisional Officers in the districts have been asked to set apart one day in the week for receiving complaints and representations from the public, apart from the normal disposal of such complaints and representations on other days.

7. The Officer in-charge of the Complaints Cell also takes cognisance of the grievances of Government Servants in matters in which delays could have been avoided, viz.,

(1) Cases of non-payment or delay in payment of salaries and allowances ;

(2) Cases in which persons are permitted to continue temporarily for long periods in posts without confirmation ;

(3) Cases of fixation of pay ; and

(4) Cases of delay in finalisation of pension and gratuity.

8. To look into cases of corruption and lack of integrity on the part of Government servants, the Directorate of Vigilance and Anti-Corruption has been constituted with an additional Inspector-General of Police as Director who will deal with them. There is also a Vigilance Commission headed by the Vigilance Commissioner to supervise the work of the Directorate of Vigilance and Anti-Corruption.

CHAPTER III.

GENERAL RULES REGARDING SERVICES.

The Madras Services Manual, Volumes I to IV contain rules applicable to the Madras State and Subordinate Services. The General Rules applicable to all the Services are contained in Volume I of the Manual. Volume II contains the Special Rules applicable to the State Services (Gazetted). Volume III contains the Special Rules applicable to the Subordinate Services (Non-Gazetted). The important provisions in the General Rules are narrated below (Part II of the Madras State and Subordinate Services Rules—Madras Services Manual, Volume I).

2. The rules apply generally to all State and Subordinate Services and to the holders of all posts, whether temporary or permanent. Where any provision in the General Rules is repugnant to a provision in the Special Rules applicable to a service, the latter provisions will prevail over the provisions in the General Rules.

(Rules 1 and 2)

3. All first appointments to a service (State or Subordinate) will be made by the appointing authority from a list of approved candidates. The list will be prepared by the appointing authority or any other authority empowered in the Special Rules in that behalf. Where the candidates in the list are arranged in their order of preference, appointments to the service will be made in such order.

[Rule 4 (a)]

4. If a candidate's name has been included in the list of approved candidates for more than one service, the appointing authority will require him to elect the service to which he wishes to be appointed. After the candidate has elected the service he prefers, his name will be removed from the list of approved candidates for the service or services to which he does not wish to be appointed.

[Rule 4 (b)]

5. There are three methods of recruitment for posts in the categories of various services—

- (i) Direct Recruitment.
- (ii) Recruitment by transfer.
- (iii) Promotion.

Where recruitment to any service, class or category is made both by direct recruitment and by transfer and where a proportion has been prescribed for filling up the vacancies by direct recruitment and by transfer, such proportion is applicable only to substantive vacancies in the permanent cadre. In such cases a person can be recruited direct only against a substantive vacancy.

(Rule 6)

6. Probationers and approved probationers who were recruited direct against permanent vacancies will not be discharged for want of vacancies. Other probationers and approved probationers will be discharged for want of vacancies in the following order :—

First, the probationers in the order of juniority and second the approved probationers in the order of juniority.

(Rule 8)

7. The absence of a member of a service from duty in such service whether on leave, on foreign service or on deputation or for any other reason and whether his lien in a post borne on the cadre of such service is suspended or not, shall not, if he is otherwise fit, render him ineligible in his turn—

(a) for re-appointment to a substantive or officiating vacancy in that class, category, grade or post in which he may be a probationer or an approved probationer ;

(b) for promotion from a lower to a higher category in such service ; or

(c) for appointment to any substantive or officiating vacancy in another service for which he may be an approved candidate, as the case may be, in the same manner as if he had not been absent. He shall be entitled to all the privileges in respect of appointment, seniority, probation and appointment as full member which he would have enjoyed but for his absence subject to his completing satisfactorily the period of probation on his return.

(Rule 9)

8. Where it is necessary in the public interest owing to an emergency to fill immediately a vacancy in a post borne on the cadre of a service, class or category and it is apprehended that there would be delay in making such an appointment in accordance with the Rules, the appointing authority may temporarily appoint a person.

[Rule 10 (a) (i) (1)]

9. Even for an appointment under Rule 10 (a) (i) (1) the person concerned should possess the qualifications, prescribed for that service, class or category. If, however, a person not possessing such qualification has been appointed, he should be replaced as soon as possible by a person possessing such qualifications.

[Rule 10 (a) (i) (2)]

10. The minimum general educational qualification prescribed in some of the Special Rules has been defined in Schedule I to Part II of the Madras State and Subordinate Services Rules in Madras Services Manual, Volume I.

11. A candidate for appointment to a post under the State must be—

- (a) a citizen of India, or
- (b) a subject of Sikkim, or
- (c) a subject of Nepal, or
- (d) a subject of Bhutan, or
- (e) a Tibetan refugee who came over to India before 1 January 1962 with the intention of permanently settling in India, or
- (f) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon or any other East African country with the intention of permanently settling in India.

Provided that a candidate belonging to any of the categories (c) to (f) must be a person in whose favour a certificate of eligibility has been given by the State Government.

[Rule 12 (c)]

12. The age-limit prescribed in the Special Rules will not apply to the appointment of a candidate belonging to any of the Scheduled Castes, Scheduled Tribes or Backward Classes in the circumstances provided in Rule 12 (d).

13. Where the Special Rules lay down that the principle of reservation of appointments shall apply to any service, class or category, selection for appointment thereto will be made on the following basis :

The unit of appointments for the purpose of this rule will be 100 vacancies, of which sixteen will be reserved for the Scheduled Castes and the Scheduled Tribes and twenty-five will be reserved for the Backward Classes and the remaining fifty-nine vacancies will be filled by general selection on the basis of merit. The claims of the members of the Scheduled Castes, Scheduled Tribes and the Backward Classes will also be considered for the fifty-nine appointments which will be filled on the basis of merit without in any way affecting the vacancies reserved for the Scheduled Castes, Scheduled Tribes and Backward Classes.

[Rule 22]

14. Where the Special Rules of any service prescribe a period of probation, the appointing authority shall, at the end of the prescribed period consider the probationer's suitability for full membership of the service, class or category for which he was

selected. If the appointing authority decides that a probationer is suitable for such membership, he will issue an order declaring the probationer to have satisfactorily completed his probation. If the appointing authority decides that the probationer is not suitable for full membership, he may extend the period of probation or discharge him from service after giving a reasonable opportunity of showing cause against the action proposed to be taken. If the period of probation is extended, the probationer's work will be watched, during the extended period. At the end of this extended period action will be taken either to declare the probation as having been satisfactorily completed or to discharge him from service.

[Rule 27]

15. The powers conferred on the appointing authority, other than the State Government, may be exercised also by any higher authority to whom the appointing authority is administratively subordinate whether directly or indirectly in the following cases:

(i) Termination of probation of a probationer under Rule 26 (a) (ii).

(ii) Discharge of probationer under Rule 27 (c).

(iii) Extension of probation under Rule 26 (a) (ii) or Rule 28.

[Rule 28]

16. A probationer who is discharged is entitled to appeal against the order of discharge to the authority to which an appeal lies against an order of dismissal. In the case of a probationer in a State Service who is discharged from service by an authority subordinate to the State Government, an appeal lies to the State Government.

[Rule 30]

17. An approved probationer will be appointed to be a full member of the service in the class or category for which he was selected at the earliest possible opportunity in any substantive vacancy which may exist or arise in the permanent cadre of such class or category.

[Rule 31]

18. No person shall, at the same time, be a full member of more than one service. A probationer, approved probationer or a full member of one service who is appointed to be a full member of another service shall cease to be a member of the former service.

[Rule 32]

19. The seniority of a person in a service will be determined by the rank obtained by him in the list of approved candidates drawn up by the Tamil Nadu Public Service Commission or other appointing authority, as the case may be, subject to the rule of reservation where it applies.

[Rule 33]

20. No member of a service or class of a service will be eligible for promotion from the category in which he was appointed to the service unless he has satisfactorily completed his probation in that category.

[Rule 36 (a)]

21. Promotions in a service or class to a selection category or to a selection grade will be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal.

[Rule 36 (b)]

22. An order promoting a member of a service or class to a selection category or grade therein, made by a competent authority, may be revised by an authority to which an appeal would lie against an order of dismissal passed on a full member of the service. Such revision may be made by the appellate authority either *suo motu* at any time or on a petition submitted by an aggrieved member within six months from the date of the passing of the order.

[Rule 37]

23. A member of a service or class of a service may be required to serve in any post borne on the cadre of such service or class. All transfers and postings are made by the appointing authority.

[Rule 40]

24. A member of a service who resigns his appointment forfeits the entire service rendered by him under the Government.

[Rule 41]

25. If at the time of appointment, a candidate claims that his date of birth is different from that entered in his S.S.L.C. Book, he should make an application to the Tamil Nadu Public Service Commission, if the appointment is made in consultation with the Commission and in other cases to the appointing authority stating the evidence on which he relies and explaining how the mistake occurred. The matter will be enquired into by an officer not below the rank of a Deputy Collector and on receipt of the report, the Tamil Nadu Public Service Commission or the appointing authority will decide whether the alteration of the date of birth may be permitted or the application rejected. After the person has entered service, an application to correct his date of birth as entered in the official records should normally be entertained only if the application is made within 5 years of entry into service. Any application received after five years after entry into service will be summarily rejected.

[Rules 49 (a), (b) and (c)]

26. In the case of a discharged State Government employee, who has not completed 40 years of age and whose name is suggested by a local employment exchange for appointment to a vacancy under the State Government notified to it, the period of his service under the State Government whether continuous or non-continuous, plus a grace period of three years will be calculated in computing his age for appointment.

[Rule 50]

CHAPTER IV.

GOVERNMENT SERVANTS' CONDUCT RULES, 1960.

Article 309 of the Constitution of India lays down that the appropriate Legislature may regulate the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union or of any State and the proviso to the Article empowers the Governors of States to make these rules until provision is made by the Legislature. In exercise of the powers conferred on him, the Governor of Madras has made the following rules in G.O. Ms. No. 264, Public (Services), dated 24 February 1960. These rules are called the "Madras Government Servants' Conduct Rules, 1960". The salient provisions in the Rules are given below :—

[Rule 1]

2. These Rules apply to all persons appointed to Civil Services and posts in connection with the affairs of the State of Tamil Nadu. They do not apply to I.A.S. and I.P.S. Officers. They do not apply to subordinate police officers also. Government servants are also required to intimate certain action of the members of their families also. "Members of the Family" of a Government servant include the wife, child or step-child of the Government servant whether residing with him or not. If the Government servant is a woman, the husband residing with her and dependent on her is a member of the family. Any other person related, by blood or by marriage, to the Government servant or his wife or her husband, as the case may be, and wholly dependent on such Government servant is also a member of the family.

[Rule 2]

3. A Government servant or his wife or any member of his family should not accept any gift from any person except with the previous sanction of the Government. The sanction of the Government is not necessary for accepting gifts (without any monetary limit regarding their value) from relatives on special occasions such as wedding, etc., and from a personal friend of a value not exceeding Rs. 200 (Rupees two hundred only) on special occasions such as wedding, etc.

[Rule 3]

4. A Government servant should not take part, without the previous sanction of the Government, in any public demonstrations such as receiving valedictory address or accepting any testimonials, in his honour or in honour of any other Government servant.

[Rule 4]

5. A Government servant should not, without the previous sanction of the Government, accept contributions or associate himself with the raising of any fund in pursuance of any object.

[Rule 5]

6. A Government servant should not speculate in any investment. He or his wife should not make any investment likely to embarrass or influence him in the discharge of his official duties. He should not also either lend money to any person possessing land or valuable property or borrow money from any person and place himself under pecuniary obligation to any persons, within the local limits of his authority.

[Rule 6]

7. A Government servant should not acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift, exchange or otherwise either in his own name or in the name of any member of his family without previous sanction of the prescribed authority. In the case of movable property, if the value of the property exceeds Rs. 500 in value, the Government servant who enters into any such transaction should report forthwith such transactions to the prescribed authority. "Movable property" includes jewellery, Insurance policies, shares, securities and debentures, motor cars, motor cycles, horses or any other means of conveyance and also Refrigerators, Radios and Radiograms.

[Rules 7 (1) and 7 (2)]

8. Every Government servant on his first appointment to any civil service or post and thereafter every year before the 15 January, should submit a return showing all immovable properties owned, acquired or inherited by him or held by him on lease or mortgage either in his own name or in the name of any members of his family. If in any year, the Government servant has neither acquired nor relinquished or otherwise disposed of any immovable property, he need not submit the statement.

[Rules 7 (3) and 7 (7)]

9. Whenever a Government servant becomes possessed by inheritance, succession or bequest, of immovable property in the district in which he is employed, he should communicate all such particulars through the usual channel to the prescribed authority.

[Rule 7 (6)]

10. If a Government servant receives an order of transfer to a district in which he possesses or has an interest in immovable property, he should bring the fact to the notice of his immediate official superiors immediately.

[Rule 7 (8)]

11. Any attempt on the part of the Government servant to mislead and any failure to give full and correct information will render the Government servant liable for dismissal from public service.

[Rule 7 (10)]

12. A Government servant should not, without the previous sanction of the Government, engage himself directly or indirectly in any trade or business or undertake any employment.

[Rule 8]

13. A Government servant should endeavour to avoid habitual indebtedness or insolvency.

[Rule 9]

14. A Government servant, except in accordance with any general or special order of the Government or in the performance in good faith of the duties assigned to him, should not communicate directly or indirectly any official document or information [to any Government servant or to any other person to whom he is not authorised to communicate such document or information.

[Rule 10]

15. A Government servant should not have any connection with the Press or Radio without the previous sanction of the Government.

[Rule 11]

16. A Government servant, who with the sanction of the Government gives a Radio broadcast or publishes any document, or in any communication to the Press or in any public utterances, should not make any statement which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government or which is capable of embarrassing the relations between the Central Government and the Government of any State or foreign State. This rule will not apply to any statement made or views expressed by a Government servant in his official capacity or in the due performance of the duties assigned to him.

[Rule 12]

17. A Government servant is not prohibited from participating in discussions at any private meeting solely of Government servants or of any recognised association of Government servants, of matters which affect the personal interests of such servants individually or generally.

[Rule 12 (3)]

18. A Government servant should not, except with the sanction of the Government, give evidence in connection with any inquiry

conducted by any person, committee or authority. Even when any sanction has been accorded to a Government servant to give any such evidence, he should not criticise the policy or any action of the Central Government or of a State Government.

[Rule 13]

19. A Government servant should not be a member of or be in any way associated with any political party or any organisation which takes part in politics. He should not also either take part in or subscribe in aid of or assist in any manner any political movement or activity. He should also ensure that no member of his family takes part in or subscribes in aid of or assists in any manner any political movement or activity. If, however, he is unable to prevent a member of his family from taking part in such movement or activity, he should make a report to that effect to the Government.

[Rules 14 (1) and (2)]

20. A Government servant should not canvass or otherwise interfere or use his influence in connection with or take part in an election to any Legislature or local authority. But, if he is qualified to vote at such election, he may exercise his right to vote without giving any indication of the manner in which he proposes to vote or has voted.

[Rule 14 (4)]

21. The wife of a Government servant or any other member of his family living with or in any way dependent on him is not prohibited from standing for election to any legislature or to any local authority and from canvassing for other candidates.

[Rule 14—Explanation 1]

22. A Government servant should not, without the previous sanction of the Government, have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of defamatory character. He should not also accept without the sanction of the Government from any person or body of persons compensation of any kind for any malicious prosecution brought against him or for any defamatory attack made on his public acts or character, unless such compensation has been awarded by a competent court.

[Rule 15]

23. A Government servant should not be a member, representative or officer of any association unless it has obtained the recognition of the Government and the various conditions stipulated in Rule 16 are satisfied.

[Rule 16]

24. A Government servant should inform his immediate official superior if a member of a State or Subordinate Service closely related to him is posted to work under him or if he is posted to work under a member of an All-India Service or a State Service who is closely related to him.

[Rule 17-1(b)]

25. A Government servant belonging to any State Service should not, without the previous sanction of the Government, permit his son, daughter or dependent to accept employment with any private firm with which he has official dealings or with any other firm having official dealings with the Government.

[Rule 17 (2)]

26. A Government servant should not bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government.

[Rule 18]

27. A Government servant who has a wife living should not contract another marriage without first obtaining the permission of the Government notwithstanding that such subsequent marriage is permissible under the personal law. A woman Government servant should not marry any person who has a wife living without obtaining the permission of the Government.

[Rule 19]

28. Every Government servant should at all times maintain absolute integrity and devotion to duty.

[Rule 20]

29. A Government servant should not engage himself in strike or in incitements thereto or in similar activities.

[Rule 21]

30. A Government servant should not engage himself or participate in any demonstration which is prejudicial to the interests of the Sovereignty and Integrity of India, the security of the State, public order, decency or morality, etc.

[Rule 21-A]

31. A Government servant should not join or continue to be a member of an association, the objects or activities of which are prejudicial to the interests of the Sovereignty and Integrity of India or public order or morality.

[Rule 21-B]

32. A Government servant should not make representation to Ministers direct or send direct to Ministers advance copies of such representations made by him to Government through the proper official channel.

[Supplemental Rule 1]

33. Concerted or organised refusal on the part of Government servants to receive their pay will entail serious disciplinary action.

[Supplemental Rule-5]

THE MADRAS GOVERNMENT SERVANTS' APPLICATION FOR
PRIVATE EMPLOYMENT RULES, 1960.

34. A person employed in any Civil Service or post should not apply for private employment or signify his willingness to accept such employment without first obtaining the permission in writing of the appointing authority in respect of the post which he is holding.

[Rule 2]

THE MADRAS GOVERNMENT SERVANTS' APPLICATION FOR POSTS
RULES, 1960.

35. A person in Government service, if he wants to send an application for appointment to a Service under the administrative control of the State Government, should send his application through and with the consent of the Head of the Office in which he is working.

[Rule 2]

CHAPTER V.

THE MADRAS CIVIL SERVICES (CLASSIFICATION, CONTROL AND APPEAL) RULES.

I. INTRODUCTORY.

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Madras has made the Rules called "The Madras Civil Services (Classification, Control and Appeal) Rules". These Rules have come into force on and from 1st January 1955. They apply to every member of the Civil Service of the State and to every person holding a civil post under the State.

II. DISCIPLINE—PENALTIES.

2. For good and sufficient reasons, the members of the civil service of the State and every person holding a civil post under the State may be awarded penalties as indicated below :—

- (i) Censure.
- (ii) Fine (in the case of persons for whom such penalty is permissible under the rules).
- (iii) With holding of increments or promotion, including stoppage at an efficiency bar.
- (iv) Reduction to a lower rank in the seniority list or to a lower post or time-scale whether in the same service or in another service, State or Subordinate, or to a lower stage in a time-scale.
- (v) (a) Recovery from pay of the whole or part of any pecuniary loss caused to the State Government or Central Government or to a local body by negligence or breach of orders ; or
- (b) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld where such an order cannot be given effect to ; or
- (c) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of reduction to a lower stage in the time-scale ordered where such an order cannot be given effect to.
- (vi) Compulsory retirement.
- (vii) Removal from Civil Service of the State Government.
- (viii) Dismissal from the Civil Service of the State Government.
- (ix) Suspension, where a person has already been suspended under Rule 17 (e), to the extent considered necessary by the authority imposing the penalty.

[Rule 8]

3. The penalty of fine can be imposed only on a person who is a member of the Madras Last Grade Service and on a person holding any of the posts specified in Appendix II of these Rules.

(Rule 10)

4. The authorities competent to inflict the punishments mentioned in paragraph 2 are detailed below :—

(1) Suspension.	}	The immediate superior Gazetted Officer, or where the appointing authority for such member is a Non- Gazetted Officer, such officer or any higher authority.
(2) Censure		
(3) Fine.		
(4) With holding of increments.		
(5) Recovery from pay.		
(6) With holding of promotion including stoppage at an efficiency bar.	}	The appointing authority or any higher authority.
(7) Reduction to a lower rank.		
(8) Compulsory retirement.		
(9) Removal from Civil Service.		
(10) Dismissal from Civil Service.		

[Rules 14 (a) 1 and 2]

**Note.*—Appendix III in the Madras Civil Services (Classification, Control and Appeal) Rules in the Madras Services Manual, Volume I, contains the authority which may impose the penalties with reference to Rule 14 (a) of the rules.

5. When a member of a service has gone on promotion or transfer to another class, category or grade thereof or to another service, if any penalty is to be imposed upon him in respect of his work or conduct before such promotion or transfer, it can be done only by an authority competent to impose the penalty upon a member of the service in the latter class, category, grade or service as the case may be.

[Rule 15 (a)]

6. When a person has been reverted or reduced from a State to a Subordinate Service or from one service to another or from one class, category or grade thereof, if any penalty is to be imposed upon him in respect of his work or conduct while he was a member of the service, class, category or grade as the case may be from which he was reverted or reduced, it can be done only by the authority competent to impose the penalty in that service, class, category or grade as the case may be.

[Rule 15 (b)]

7. Of the ten items mentioned in paragraph 4, items 2 to 6 are considered as 'minor punishments'. If it is proposed to impose

on a member of a service any of these penalties, he will be given a reasonable opportunity of making any representation that he may desire to make and such representation will be taken into consideration before the order imposing the penalty is passed.

[Rule 17 (a)]

8. Items 7 to 10 are considered as 'major' punishments. If it is proposed to impose on a member of a service any of these penalties, the grounds on which it is proposed to take action should be reduced to the form of a definite charge or charges and it will be communicated to the person charged together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration while passing orders. The delinquent will be required to put in a written statement of defence within a reasonable period and to state whether he desires an oral enquiry or only to be heard in person. An oral enquiry will be held if it is desired by the person charged or is directed by the authority concerned. At the time of the oral enquiry the person charged is entitled to cross examine the witnesses, give evidence in person and to have such witnesses called. The officer conducting the enquiry may, for sufficient reasons, to be recorded in writing, refuse to call a witness. After the enquiry has been completed, the person charged will be entitled to put in, if he desires, any further written statement of his defence. If no enquiry is held, a personal hearing will be given to him. After the enquiry is over and after the authority conducting the enquiry has arrived at a provisional conclusion in regard to the penalty to be imposed, the person charged will be supplied with a copy of the report of the enquiring authority and he will be called upon to show cause within a reasonable time (not exceeding one month) against the particular penalty proposed to be inflicted. Any representation submitted by the person charged will be duly taken into consideration before final orders are passed.

[Rule 17 (b)]

9. A member of the service may be placed under suspension from service, where an enquiry into grave charges against him is contemplated or is pending or a complaint against him of any criminal offence is under investigation or trial and such suspension is necessary in the public interest. An order of suspension may be revoked at any time by the authority which made it or by the authority to which that authority is subordinate.

[Rule 17 (c)]

10. When a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant under suspension is set aside in appeal or on review and the case is remitted for further enquiry or action or with any other directions, the order

of his suspension will be deemed to have continued in force on and from the date of the original order of his dismissal, removal or compulsory retirement and will remain in force until further orders.

[Rule 17 (e) (3)]

11. When a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant is set aside or declared or rendered void in consequence of a decision of a Court of Law and the disciplinary authority on a consideration of the circumstances of the case, decides to hold a further enquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed, the Government servant will be deemed to have been placed under suspension by the appointing authority from the date of the original order of dismissal, removal or compulsory retirement and will continue to remain under suspension until further orders.

[Rule 17 (e) (4)]

12. The authority imposing any penalty under these Rules should maintain a record showing the allegations upon which action was taken against the person punished, the charges framed, if any, the person's representation, if any, the evidence taken, if any, the finding and the grounds thereof, if any. All orders of punishment should also state the grounds on which they are based and shall be communicated in writing to the person against whom they are passed.

(Rule 18)

III. APPEALS.

13. Every person who was awarded a penalty referred to in paragraph 2 above, is entitled to an appeal against the order passed by an authority.

(Rule 19)

14. If the Government have passed orders in the case of a member of a State Service or a member of a Subordinate Service, the member is entitled to submit within a period of two months from the date on which the order was communicated to him, a petition to the Government for review of the orders passed by them on any of the grounds specified below :—

(a) That the order was not passed by the competent authority.

(b) That a reasonable opportunity of defending himself was not given.

(c) That the punishment is excessive or unjust.

(d) Discovery of new matter or evidence which the appellant alleges and proves to the satisfaction of the Government was not within his knowledge or could not be allowed by him before the order imposing the penalty was passed.

(e) Evident error or omission such as failure to apply Law of Limitation or an error of procedure apparent on the face of record.

If the petition for review does not satisfy any of the above grounds, it will be summarily rejected.

(Rule 20)

15. The appellate authority will consider whether the facts on which the order was based have been established, whether the facts established afford sufficient ground for taking action and whether the penalty is excessive, adequate or inadequate and after such consideration will pass such order as it thinks proper.

(Rule 23)

16. Every appeal should contain all material statements and arguments relied on by the appellant and it should be complete by itself. It should not contain disrespectful or improper language. It should be addressed to the appellate authority and forwarded through the proper channel.

(Rule 26)

17. An appeal may be withheld by an authority not lower than the authority from whose order it is preferred, if it is a case where no appeal lies or if it does not comply with the provisions in Rule 26 (paragraph 16 above), if it is not preferred within the time allowed, viz., two months and if it is addressed to an authority to which no appeal lies. In all cases where an appeal is withheld the appellant should be informed of the fact and the reasons for it.

(Rule 27)

18. There is no appeal against the order of withholding of an appeal by a competent authority.

(Rule 28)

19. The appellate authority prescribed under these Rules or any higher authority may reverse or alter an order imposing a penalty specified in Rule 8 or 9, even in cases in which no appeal is preferred.

(Rule 29)

20. An appellate authority may call for any appeal admissible under these Rules but withheld by a subordinate authority and may pass any order as it considers fit.

(Rule 32)

CHAPTER VI.

MADRAS SECRETARIAT OFFICE MANUAL.

I. SECRETARIAT ORGANISATION.

1. The executive power of the State is vested in the Governor. A Council of Ministers with the Chief Minister at the head aids and advises the Governor in the exercise of his functions. The allocation of business of the Government among the Ministers is made by the Governor on the advice of the Chief Minister. The transaction of business is governed by the rules made by the Governor under Article 164 of the Constitution and the instructions issued hereunder, viz., The Madras Government Business Rules and Secretariat Instructions. The Secretariat functions generally as the policy making institution. The responsibility for executing the policies is vested with the Heads of Departments and they function under the direct administrative control of the Secretariat Departments.

2. The business of the Government is transacted in the following Secretariat Departments :—

- (1) Chief Secretariat (Public Department).
- (2) Home Department.
- (3) Finance Department.
- (4) Revenue Department.
- (5) Industries Department.
- (6) Labour Department.
- (7) Health and Family Planning Department.
- (8) Education Department.
- (9) Public Works Department.
- (10) Food Department.
- (11) Agriculture Department.
- (12) Co-operation Department.
- (13) Law Department.
- (14) Rural Development and Local Administration Department.
- (15) Social Welfare Department.
- (16) Legislative Assembly Department.
- (17) Legislative Council Department.

Each Department of the Secretariat consists of a Secretary to Government as the head and of such other officers and servants subordinate to him. He exercises general supervision and control over the staff under him and is responsible for the prompt despatch

of business in his department. The Chief Secretary, besides the duty allotted to him in the Public Department, has got supervisory control over the whole Secretariat.

3. The Secretary is usually assisted by one or more Additional, Joint, Deputy, Under or Assistant Secretaries. The Additional Secretary or a Joint Secretary occupies a position identical to that of a Secretary in regard to the subjects allotted to him. The Deputy Secretary can also circulate files to a Minister directly. However, he has to consult the Secretary on important questions and circulate all important files through the Secretary only. The Under Secretary or the Assistant Secretary exercises control over the sections placed in his charge both in regard to business and discipline.

4. The Superintendent is in charge of a section of the Department and he is assisted by a certain number of Junior Assistants and Assistants. He is responsible to the officers under whom he works for the efficient despatch of business in all stages in his section. He deals with difficult and important papers and is responsible for the accuracy of the notes and drafts proceeding from his section. The main duties of an Assistant in a section are to 'reference' the communication promptly and to assist the Superintendent in dealing with cases. The Junior Assistants and typists are to do routine work such as maintenance of the prescribed registers, typing drafts, fair copying, etc. Stenotypists do shorthand work for the officers and other work entrusted to them.

5. The Central Despatch Branch and the Central Records Branch are responsible for the despatching of papers and maintenance of the records of all Departments respectively. These branches are under the control of the Chief Secretariat.

6. The Central Cash Bureau deals with all matters connected with cash, stationery, etc., relating to all Departments of Secretariat, except Legislature, and is under the control of the Finance Department.

7. The Secretariat Library is a general reference library for the Secretariat and for other Government offices in the City.

II. THE COURSE FOLLOWED BY A PAPER FROM RECEIPT TO DISPOSAL.

1. All communications received in the Secretariat are, until registry, known as 'Tappal'. The tappal is opened and stamped with the date of its receipt in the presence of an Assistant Secretary and sent to the officers concerned for perusal. Envelopes addressed to officers by name and those marked 'secret' or 'strictly confidential' are opened by the officers to whom they are addressed.

After perusal by officers, the papers are sorted out by sections, numbered and sent to the respective Superintendents. In some departments the numbering is done in the sections concerned. The papers are then registered in a personal register by the Junior Assistant of the section. He puts each paper in an appropriate pad and the paper thus becomes a "case". Such papers are added to the current or note file of the case by the Assistant. He then obtains any previous papers in the Secretariat referred to therein and takes necessary further action, which may be the preparation of a precis, the writing of a brief note stating the points for orders and in simple cases drafting of an order, memo, etc. The Superintendent after making any revision of the Assistant's note or draft or after preparing a fresh one, submits the case to the Secretary, Deputy Secretary, Under or Assistant Secretary. The officers to whom the case is submitted direct further action to be taken or suggest definitely the nature of disposal to be made and the orders to be passed in each case. The disposal as approved takes the form of an order, letter, endorsement, memorandum, telegram, demi-official or unofficial reference or reply or lodged. In the case of orders, etc., to be indexed, the Junior Assistant prepares a tabling slip for being numbered in a separate register.

2. On return of the drafts after issue, the Junior Assistants make sure that the papers have been properly despatched, put the drafts in the respective files and when the case has been finally disposed of send them to the Central Record Branch under the orders of the Superintendent, who gives a pass order in each case in the face of the docket sheet. All references to which replies are due are kept intact in the section with the connected papers. All final disposals are stitched in the Central Record Branch and then put in the proper places in the bundles on the racks. The indexer collects the tabling slips prepared by the Junior Assistants and prepares indices for printing.

III. FORMS AND RULES OF CORRESPONDENCE.

1. Correspondence arising from the Secretariat shall be in one or the other of the following form :—

(a). *Letter Form*—

- (i) A higher authority,
- (ii) Another Government,
- (iii) The Chief Justice, Tamil Nadu High Court,
- (iv) The Chairman, Tamil Nadu Legislative Council.
- (v) The Speaker, Tamil Nadu Legislative Assembly,
- (vi) The Tamil Nadu Public Service Commission, Madras,
- (vii) The Accountant-General,

(viii) An officer not under the control of Government of Tamil Nadu.

(ix) Vice-Chancellor or Registrar of a University.

(x) A member of the Tamil Nadu Legislative Assembly or Tamil Nadu Legislative Council.

(xi) A non-official.

(b) *Order Form*.—These disposals are marked either 'P' (printed) or 'Ms' (Manuscript) according as they are to be printed or not and are indexed and kept permanently.

When the disposals are not important to be retained permanently, they are issued in the "Routine" series.

(c) *Memorandum*.—General official correspondence with subordinate officers.

(d) *Endorsement*. When a paper is returned in original and when it is referred to subordinate officers for remarks or communicated for information.

(e) *D.O. Form*.—When an officer or a member of public has to be addressed without formality of official procedure or when it is desired that the matter should receive the personal attention of the individual addressed.

2. *Correspondence Rules*.—All correspondence will be condensed as much as possible and repetition and unnecessary details avoided. Only one topic will be dealt with in one communication. In all official correspondence by letter, the name as well as the official designation of the sender will be set out at the head of every letter.

3. The State Government should not correspond directly with foreign Governments. The proper channel of communication is the Government of India or the Indian diplomatic post in the country concerned. A State Government can reply directly to enquiries from private individuals and organisations abroad on purely routine matters.

IV. REGISTRY OF PAPERS.

All the currents (tappal) received in each section are registered in the Personal Register which is maintained by the subject Assistant or by the Junior Assistant of the section if it has one. As soon as the papers are received in the section, the Assistant or the Junior Assistant must at once enter them neatly in the Personal Register on the very day of their receipt. In the case of a paper on which protracted correspondence is anticipated, adequate space should be allotted. A line in red ink across the page after

each entry is drawn. The papers are registered in the order of the numbers stamped which are called "current numbers." The form of the Personal Register is given below :—

Serial number.	Current number.	Date of receipt by Assistant.	Title	From whom.
(1)	(2)	(3)	(4)	(5)

Outside number and date.	Submitted to officer.	Returned to section.	Reference issued		
			Form and sub. No.	Date.	To whom.
(6)	(7)	(8)	(9)	(10)	(11)

Reply or further communication			
Current number and date.	From whom.	Outside number and date.	Nature, number and date of final disposal.
(12)	(13)	(14)	(15)

The title to be entered in column 4 should be brief to convey generally the subject of the paper. It should be framed and arranged exactly as in index title. When a paper is submitted to an officer by the section, the date of submission is entered in column 7 and the date of its return is entered in column 8. When a reference is issued it will be numbered with the current number originating the case, the year to which it relates and a sub-number (e.g. Memo. No. 1184/68-1) and filled in columns 9, 10 and 11 of the Personal Register. The nature of reference issued will be noted in column 9 using abbreviation viz., L for Letter, M for Memo., etc. Reminders issued are entered in *red* ink in columns 9, 10 and 11 and reminders received in columns 12, 13 and 14. The date of next reminder is indicated in pencil in column 15. Replies to references previously issued will be registered by noting the new current number in column 2 and the old current number in column 4. Columns 3, 5 and 6 are also filled in. The current number and date of receipt, origin and outside number and date of such communications should be entered in columns 12, 13 and 14 against the previous current number. If the disposal is final, the nature, the number and date will be entered in *red* ink in the last column. Application for casual leave from members of the office staff and any other class of papers which are considered unnecessary by the officers are not registered in the Personal Register.

V. REFERENCING, NOTING AND DRAFTING.

Section Assistants should study the currents immediately on receipt and collect papers without delay. They should make accurate referencing, arrange the case properly and put up notes and drafts in simple cases. They should assist the Superintendent in dealing with complicated cases.

2. After the required references have been obtained, the papers in a case will be arranged from the bottom as shown below :—

- (1) the put up papers.
- (2) the current file.
- (3) the draft where a draft is submitted.
- (4) the note file.
- (5) books of reference, if any.

If there is a sectional note file, it is placed immediately below the note file. The put up papers are arranged chronologically the oldest at the bottom.

3. The papers in the current file are also arranged chronologically and the pages numbered in red ink. At the head of the first page of the note file will be written the title of the file and this will consist of notes with unofficial references and replies thereto. Separate flag for each put up paper will be attached by paper fasteners to the brown docket sheet. The number and date of every paper to which reference is made in the current file or draft or note file must be noted in the margin in pencil.

3A Papers after being referenced are submitted to officers with a note or draft reference or disposal as the case may be. No notes will be written on the current or below a draft itself except in very simple cases. All long notes should, as far as possible, be typewritten. The aim of a full note should be to present in the most intelligible, condensed and convenient form the facts of the case to be dealt with. When there are in a single case several points for orders, notes on each point should begin on a fresh sheet of paper and after each sheet, blank sheets should be added. In noting, Superintendents and Assistants should not express their personal views.

4. Orders, etc., should be drafted so as to be complete in themselves and should not include anything more than is necessary to enable the receiving officer to comprehend fully the bearing of the order. All drafts should be headed with the word "Letter", "Order", "Memo.", etc., as the case may be. Before deciding the nature of disposal, which any paper should receive, the period for which it need be retained should be the matter for consideration.

VI. INDEXING.

The object of indices is two-fold. They are intended to keep the officers, the Ministers and the Governor informed of the orders that have been passed but not seen by them and also to enable one to trace the papers containing the orders passed on any subject. Consistency is essential in the selection of index heads. A general list is given in Appendix VI of The Secretariat Office Manual. The Indexer collects the abstract slip on the last day of every week, arranges them alphabetically and sends them to the Press for printing. From the weekly indices the Indexer prepares the quarterly indices and the annual indices.

VII. CHECKS ON DELAYS AND ARREARS.

The Superintendent of a section is responsible for the efficient despatch of business in his section. He should examine the personal registers, the call book, the reminder diary and the periodical register once a week.

2. In order to watch the punctual receipt or despatch of periodical reports and returns, each section will maintain a register of periodicals in the prescribed form.

3. A call book will also be maintained in each section. All cases in which no action is necessary for three months may be closed in the personal register after making necessary entries in the call book.

4. A reminder diary to watch the issue of reminder to outside officers, to initiate resumption of action on papers will also be maintained.

5. A daily detention list or an arrear list or both maintained in the prescribed form are submitted to the officers.

VIII. CONFIDENTIAL, SECRET AND TOP SECRET PAPERS.

1. All papers received in the office and the registers and correspondence and disposals are confidential so far as the public and the Non-Secretariat Government employees are concerned.

2. There are some papers which are seen by or show to only a limited number of officers or Superintendents or Assistants in the department itself. Such papers are given three grades of security marking as follows :—

- (a) Top Secret.
- (b) Secret.
- (c) Confidential.

3. There are separate secret sections provided with special S.C. Staff deputed by the C.I.D. in the Public and Home Departments.

4. Noting and drafting on secret papers should be done, as far as possible at officers' level. Transmission of these files should be only in S.C. boxes.

5. Typing and despatch of secret papers may be entrusted to a specially selected stenographer.

6. Confidential covers when sent by post shall be registered. Secret and Top Secret covers will be sent by registered post and acknowledgment due enclosed in double covers, the inner cover marked Top Secret or Secret, as the case may be, sealed and addressed to the officer by name. The outer cover should bear only the usual official address.

IX. MISCELLANEOUS.

1. *Telephones.*—Telephones have been installed in the Secretariat buildings and at the residence of various officers. A S. b. Exchange connects the various officers and departments with one another.

2. *Establishment: Service matters.*—The appointment, qualification, method of recruitment, probation, pay, promotion and other conditions of service of Superintendents, Assistants, Junior Assistants, Typists, etc., are governed by the Madras Secretariat Service Rules.

3. *Publicity.*—The Director of Information and Publicity will attend to all general matters connected with Government Publicity including release of advertisements.

4. *Tours of Ministers.*—It is the duty of the Personal Assistant or the Junior Assistant to the Minister, to communicate to the Departments of Secretariat copies of the tour programme and also the orders of the Minister concerned as to circulation of papers during his absence from Headquarters. Immediately a tour is over, the Personal Assistant or Junior Assistant should furnish to the Central Cash Bureau a rough estimate of the expenses incurred by the Minister and his staff.

5. *File Boards and Circulation Cards.*—The Superintendent of each section will decide to which category each case is to be classed for purposes of submission to Gazetted Officers of the Department or reference to other departments. The following colours are used for the flaps, flat file boards and for circulation cards :—

				Boards.	Cards.
Ordinary	..	..	..	Buff with white tape.	White.
Urgent	..	..	..	Buff with red tape	Pink.
Special	..	..	..	Blue	Blue.
Legislative Council	Assembly	and	..	Yellow	Yellow.

SALIENT PROVISIONS IN THE BUSINESS RULES AND SECRETARIAT INSTRUCTIONS.

Part I

X. Rules of Business.

The business of the Government will be transacted in the departments of the Secretariat specified in the First Schedule of the Business Rules and distributed as laid down therein.

(Rule 4)

2. The Governor will, on the advice of the Chief Minister, allot the business of the Government among the Ministers by assigning one or more departments to the charge of a Minister or one department to the charge of more than one Minister.

(Rule 5)

3. The Council of Ministers will be collectively responsible for all executive orders issued in the name of the Governor in accordance with these rules.

(Rule 7)

4. The Minister in charge of a department will be primarily responsible for the disposal of business appertaining to that department.

(Rule 9)

This will not apply to any business which the Speaker of the Legislative Assembly or the Chairman of the Legislative Council is competent to dispose of under the Tamil Nadu Assembly Rules or the Tamil Nadu Council Rules as the case may be.

5. All departments will have consultation with Finance Department before issuing any order which either immediately or by its repercussions will affect the finances of the State.

(Rule 10)

6. All orders or instruments made or executed by or on behalf of the Government will be expressed to be made or executed in the name of the Governor.

(Rule 11)

XI. PROCEDURE OF THE COUNCIL OF MINISTERS.

7. The Chief Secretary or such other officer as the Chief Minister may appoint will be the Secretary to the Council.

(Rule 13)

8. The cases that should be submitted to the Chief Minister after consideration by the Minister in charge with a view to obtaining his orders for circulation of the case or for bringing it up for

consideration at a meeting of the Council are given in the Second Schedule to the Madras Government Business Rules. The Council will meet at such place and time as the Chief Minister may direct.

(Rule 19)

XII. DEPARTMENTAL DISPOSAL OF BUSINESS.

9. All cases will ordinarily be disposed of by or under the authority of the Minister in charge who may, by means of a standing order, give such directions as he thinks fit for the disposal of cases in the Department.

(Rule 21)

10. When the subject of a case concerns more than one department, no order will be issued nor will the case be laid before the Council until it has been considered by all the departments concerned unless the case is of extreme urgency.

(Rule 25)

11. If the departments concerned are not in agreement regarding any case, the Minister in charge of the department may, if he wishes, to proceed with the case, direct that the case may be circulated to all Ministers or submitted to the Chief Minister for orders for laying the case before the Council.

(Rule 26)

12. A Secretary may ask to see the papers in any department if such papers are required for the disposal of a case in his department.

[Rule 27 (1)]

13. The Chief Secretary may call for papers relating to any case in any department, examine it and submit it for the orders of the Minister in charge or of the Chief Minister through the Minister in charge.

[Rule 27 (4)]

14. If any question arises as to the department to which a case belongs, the matter will be referred to the decision of the Chief Secretary.

(Rule 28)

15. The classes of cases that should be submitted to the Chief Minister and/or Governor before the issue of orders are given in Rule 31.

PART II.

XIII.—SECRETARIAT INSTRUCTIONS (GENERAL).

The Secretary in each department will circulate files to the Minister in charge or to other Ministers in the following cases before issue of orders :—

(a) Cases where a question of policy is involved.

(b) Cases relating to new schemes of expenditure as specified from time to time.

(c) Cases where there is a difference of opinion between the Secretary and the Head of the Department.

(d) Cases where the conduct of a Government servant is involved.

(e) Other important cases.

(Instruction 3)

2. The Secretary of each department will ordinarily dispose of cases which do not involve the adoption of new policy or principle, provided that the concurrence of the Finance or other department concerned has been obtained if financial or other implications are involved.

(Instruction 3)

3. It is the duty of the Secretary to see that the policy of the Government in the department with which he is concerned is carried out. He will have the right to tender advice to the Minister at any time before the Minister passes final orders in a case.

(Instruction 8)

4. All cases which have to be submitted to the Governor will be submitted only through the Minister or Ministers concerned and the Chief Minister.

(Instruction 10)

5. All correspondence dealing with appointments, postings and promotions will be treated as strictly confidential and will be kept as far as possible in the hands of Gazetted Officers.

[Instruction 13(ii)(1)]

XIV. GOVERNMENT BILLS.

6. Heads of Departments will, when necessary, submit proposals for legislation in the form of a letter, explaining the necessity and scope of the legislation. The question of giving publicity to the proposals and preparing a draft Bill should, unless otherwise directed, be left to the Government.

(Instruction 24)

7. Consultation with other departments should, wherever practicable, be effected by personal discussion between responsible officers of the department concerned and the result of such discussions should be recorded in a note agreed to between those officers.

(Instruction 39)

XV. INSTRUCTIONS TO BE FOLLOWED IN NOTING ON CASES.

8. A precis of the contents of a single paper will be made only when it is of great length and complexity. This will be done ordinarily with the orders of an officer.

(Instruction 75)

9. Notes written in one department and sent to another will not be communicated to an officer outside the Secretariat, without the consent of the department concerned.

(Instruction 77)

10. (i) All references to the Tamil Nadu Public Service Commission will be addressed to the Commission by the administrative department of the Secretariat concerned in the form of an official letter.

(ii) Secretariat note files should on no account be sent to the Commission.

(iii) All correspondence with the Commission will be sent to the Public (Services) Department for perusal before issue.

(Instruction 86)

XVI. Miscellaneous.

11. The Government will not receive a petition on any matter unless the petitioner has first appealed to the local authority and the controlling authority.

12. The Government will receive petitions only from the principals. Communications running in the name of Pleader or Agent will receive no attention. Ordinarily anonymous petitions will be totally disregarded. But if specific allegations of misconduct against a Government servant are contained in any anonymous petition the Government may take such action thereon as they deem fit.

13. The petitions addressed to Government will be liable to summary rejection in the following cases :—

(i) When the petitioner has not complied in full with the instructions in the matter.

(ii) When the petition is illegible or unintelligible or contains language which is disloyal, disrespectful or improper,

(iii) When the petition is so belated that its consideration is clearly impossible.

14. The detailed instructions regarding submission of reports on matters of political and administrative importance such as riots and disturbances, use of troops to aid the civil power, floods, etc., are given in Appendix II of the Instructions.

15. Instructions for the submission and disposal of petitions addressed to the Governor by persons who are or were in the service of the Government in respect of matters affecting them as Government servants are given in Appendix III of the Instructions.

16. Instructions for the submission, receipt and transmission of memorials and petitions for pardon to the President of India are given in Appendix V of the Instructions.

CHAPTER VII.

DISTRICT OFFICE MANUAL.

I. INTRODUCTORY.

1. The District Office Manual contains the office system described as the Tottenham System. It is intended primarily for use in the offices of the Collectors in the districts. It is also intended for use in the other Revenue offices such as Revenue Divisional Offices, Taluk Offices and the Deputy Tahsildars' Offices. It is now made applicable to all offices of the Heads of Departments with slight changes or modifications to suit the set up of the various offices. All the Ministerial staff in the various offices in the State (except those in the Secretariat for whom a separate Manual called "Secretariat Office Manual" is applicable) must be thoroughly conversant with the instructions contained in the District Office Manual and follow them. The important provisions in the Manual are narrated below.

II. OFFICE DISCIPLINE.

2. *Hours of attendance.*—All members of the establishment are expected to attend office from 10-30 a.m. to 5-00 p.m. on all week days except recognised holidays. An interval of half-an-hour between 1 and 2 p.m. will be allowed for tiffin or lunch but tiffin or lunch should be taken within the office compound itself.

3. *Attendance Register.*—Attendance Registers are maintained in each office. If it is a small office, it will be a single register. In offices where there are a number of sections, separate registers will be maintained for each section. Assistants must initial in the register as soon as they come to office. The Register will be closed 10 minutes after the office commences and will be sent to the Gazetted Officer concerned through the Section Head or Superintendent. If any Assistant does not attend office punctually, the word "late" will be entered against his name in the column for that date. If he comes later on, the hour at which he arrives should be entered. The penalty for every three days late attendance will be the forfeiture of a day's casual leave. Attendance after 10-30 a.m. to 12 noon without permission will be treated as late attendance. Attendance between 12 noon and 1-30 p.m. with or without permission will be treated as casual leave for half-a-day. Any day on which a member of the staff attends office after 1-30 p.m. with or without permission will be treated as casual leave for the day.

4. *Casual leave.*—A Government servant is eligible for 12 days casual leave in a calendar year. Besides this, he is also eligible for 3 days optional holidays. The casual leave will not be granted

on vague and general grounds such as "for urgent private affairs", etc., or for "a certain ceremony". The purpose for which the leave is required must be stated definitely. Applications for casual leave must be made and orders obtained before the leave is taken. Absence in anticipation of sanction will be allowed only if the necessity for the leave could not have been foreseen. In the case of Government servants appointed under emergency provision and who are likely to be ousted at any time their eligibility for casual leave will be calculated with reference to the period actually spent on duty and will be proportionately limited, i.e., he may be granted two days' casual leave for every two months' service.

III. ORGANISATION OF OFFICE.

5. Each office is divided into convenient sections and each section will be under the control of a Superintendent or Section Head. A clear distribution list showing the sections, the head of each section, the Assistants comprising each section and the subjects dealt with by each Assistant will be drawn up. To each section, a section letter as A, B, C, etc., will be assigned and for each Assistant a number will be allotted as A1, A2, B1, B2, etc. An Officer (Gazetted or Non-Gazetted) will exercise general supervision over the whole office with regard to the despatch of business and in regard to discipline. The Section Heads/Superintendents are responsible for ensuring prompt despatch of business in their sections and for ensuring office discipline.

IV. OFFICE SYSTEM.

6. The following Registers are generally common to all the offices and they are maintained in all the offices. The forms are printed in Appendix 'B' to the District Office Manual.

- (1) Distribution Register (Form I).
- (2) New Case Register (Form III).
- (3) Personal Register (Form II).
- (4) Fair Copy Register (Form IV).
- (5) Despatch by Post and Local Delivery Book (C.F. 61—Revised).
- (6) Stamp Account (Form V).
- (7) Periodical Register (Form XI).
- (8) Call Book (Form VIII).
- (9) Security Register (Form XV).
- (10) Copy Application Register (B.S.O. 173—Paragraph 8).
- (11) Record Issue Register (Form XIV).
- (12) Arrear List (Abstract) (Form VII).
- 13) Arrear List (Detailed) (Form X).

- (14) Special Register of Important References from Board and Government (Form XVI).
- (15) Special Register of Letters, Parcels and Packets received by Registered Post (Form XIX).

7. *Tappal Distribution*.—All tappals addressed to the Head of the Office will be opened either by himself or by an officer, authorized by him in this behalf. The Demi-Official letters will be opened by the officers to whom they are addressed. All registered tappals will be received by the officer authorised to receive such tappals. The registered tappals will be entered in a separate register called "Special Register of Letters, Parcels and Packets received by Registered Post" (Form XIX). All the tappals, after perusal by the Head of the office and other Gazetted Assistants, will be sent to the Tappal Assistant for distribution to the Sections concerned. The Tappal Assistant maintains a Distribution Register in Form No. I. In the offices of the Heads of Departments, two sets of distribution registers are maintained, one Common Distribution Register for the entire office and another set of distribution register for each section. The serial numbers in column 1 of the register will bear machine number given to the tappal. The machine number is repeated in the Common Distribution Register and the Distribution Register of the relevant section. The tappals intended to each section are handed over to the Head of that section by the tappal Assistant along with the Distribution Register of that section and the initials of the Section Head are obtained in the common distribution register. The Superintendent then sorts out the tappals Assistant-wise, makes necessary entries in the distribution register relating to his section in Columns 2 and 3 and gets the initials of the Assistants concerned in Column 3. In Column 2 enclosures, if any (such as Service Register, Personal File, National Savings Certificates, etc.) are noted. In the Collector's Offices, there is no common distribution register. The Distribution Register is maintained separately in each section.

8. *Personal Register*.—Each Junior Assistant or Assistant to whom subjects are assigned will maintain a Personal Register in Form II. As soon as the subject-Assistant receives the tappals, after acknowledgement in the Section Distribution Register, he will sort out the tappals into "New Cases" or "Old Cases", "Periodicals" etc. "New Cases" are papers received afresh. "Old Cases" are papers other than new cases. They may be replies to old pending currents or be in some way connected with a pending current or periodical. All the new cases will be registered in the Personal Register of the Assistant, in columns 1 to 4. In the offices of the Heads of Departments in Column 2 'Current Number', the distribution register number will be entered. In the Collector's Office, when the subject Assistant registers a new case tappal, column 2 will be left blank by the subject Assistant. As soon as he finishes the registering of all the

tappals assigned to him, he will send the Personal Register to the Assistant who is maintaining the New Case Register. The Assistant who maintains the New Case Register. (in Form III) assigns numbers from the New Case Register and enters them in column 2 of the Personal Register of the Assistants concerned. The New Case Register numbers will be noted in all correspondences relating to that file. In the offices of the Heads of Departments, a separate register called "New Case Register" is not maintained. The correspondences are carried on by adopting the number in the Distribution Register of the Sections concerned and these numbers are adopted when the files are finally disposed of. The serial numbers in the Distribution Register should be ringed off as soon as the New Case Number (in offices where New Case Register is maintained) or the disposals or the periodical numbers as per the entries in the Personal Register are noted in column 4 of the Distribution Register. The numbers in the distribution register relating to the previous calendar year and which remain unringed off as on 1 April of the current year will be brought forward to the first volume of the Distribution Register. For this purpose, a few pages of the Distribution Register will be left blank at the commencement of the calendar year. After this is done, the old volumes of the Distribution Register will be sent to the Record and the acknowledgement the Record Keeper obtained, in the first page of the new Register for having handed over them to record. Similarly, in the Personal Register of the Junior Assistants/Assistants also, the cases of the previous years remaining undisposed of on 1 April will be entered in the pages already left blank in Volume I of the Register relating to the current year. After this is done, the volumes of the previous year together with their Running Note files will be sent to the Record before 15 April. The acknowledgement of the Record-Keeper will be obtained in the first page of the first volume of the Personal Register for having handed over the registers to record.

9. *Registering of tappals and taking action.*—As soon as the subject Assistants who are to deal with the papers receive them, they will register them in the Personal Register. If they are new cases, columns 1 to 4 will be filled up. If a paper is a new case, the entry in column 4 will conform to the authorised heads of titles given in the District Office Manual. A current that originates in the office is treated like any other "new case". In column 4, the word "arising" will be entered after the title. If the tappal is an old case, the current number to which it is a reply will be noted in column 4 and necessary corresponding entries will be made simultaneously in columns 9 and 10 of the old current to which it is a reply. This is called chaining with the old current. If the tappal relates to a periodical, the Periodical number will be noted in column 4 and necessary entries for the receipt of the tappal will be noted in the periodical register also.

10. The Junior Assistants/Assistants in charge of the Personal Register will take action on each paper within 4 days of its receipt. If any back files are required from the record, a requisition in the prescribed form will be sent to the Record Keeper and the file obtained. Action on all papers should be taken immediately. No paper should be delayed beyond four days. If on any paper, the Junior Assistant/Assistant wants time to scrutinise old files or study papers, the papers should be put up to the Superintendent/Section Head and his orders obtained. If a paper cannot be put up within a week's time, the papers should be put up to the Gazetted Officer concerned and his orders obtained for granting time.

11. Detailed instruction regarding Referencing, Arrangement of File, Noting, Style to be adopted in Notes and drafts are found in paragraphs 34 to 62 of the District Office Manual. In all references issued, the Junior Assistant's/Assistant's section letter and the numbers are noted before the current number and year as noted below :—

R.C. No. A1/2260/68.

This will facilitate the distribution and tracing of pending correspondence when replies are received to the references issued. The Junior Assistant's/Assistant's section letter and number must not be marked when references are issued on disposals. It will be merely mentioned as follows :—

L. Dis. 2260/68.

12. The Personal Registers of the Junior Assistants/Assistants should be checked by the Superintendent/Section Head and other higher officers periodically. An Office Order prescribing the exact dates of check by each officer will be available in each office and each Junior Assistant/Assistant should put up the Personal Registers for check on the due dates without fail. The remarks of the checking officers should be entered in a running note file in foolscap on the left hand side. The replies of the Junior Assistant/Assistant should be entered on the right hand side and they should be furnished within 48 hours and submitted to the checking officers. Any omission in this respect should be taken severe note of by the checking officers. Along with the Personal Registers, the Periodical Registers and the Stock Files should also be put up for check. If the Junior Assistant/Assistant maintains other special registers, they should also be put up for check simultaneously. However, separate Running Note Files should be maintained for special registers.

13. *Periodical Register.*—Every periodical due to or by the Office is assigned a number in the list of periodicals in the office. A consolidated periodical register will be maintained for the whole office. All periodicals will be assigned to one Junior Assistant/Assistant or other. Each Junior Assistant/Assistant will maintain a Periodical Register for his branch with an index on the first page

showing the several periodicals for which he is responsible and the due dates for their submission. These periodicals should be arranged further according as to whether they are weekly, fortnightly, monthly, quarterly, half-yearly or annual and the requisite number of pages allotted in the register for each set of periodicals. As already stated, the register should be put up for check along with the Personal Registers. Each Junior Assistant/Assistant concerned with the periodicals should see that they are received or despatched, as the case may be, promptly on the due dates. In order to check delays in the submission of periodicals, a calendar showing by month and date, all the periodicals due from his seat should be attached to the front page of the periodical register of each Junior Assistant/Assistant. Each Section Head should maintain a calendar of all in-coming and out-going periodicals relating to all the Assistants in his section, Assistant-wise and date-wise, scrutinise the abstract every day and see that action is taken promptly. Periodicals are not given a disposal. They will simply be filed, i.e., they will be kept arranged in annual bundles in serial order. After the close of each year, the periodicals should be brought out to a fresh register and the entries made neatly and legibly.

14. *Disposals*.—Disposals are of the following kinds :—

R. D. K. L. N and F.

(1) R. Disposals (Retain) are disposals which are to be retained permanently. They are, however, now reviewed after 30 years.

(2) D. Disposals (Destroy) are disposals which are to be retained only for 10 years and destroyed after 10 years.

(3) K. Disposals (Keep) are disposals which are to be retained only for 3 years and destroyed after 3 years.

(4) L. Disposals (Lodge) are disposals which are to be retained only for one year and destroyed after one year.

(5) N. Disposals are disposals in which the references are sent out in original.

(6) F. Disposals (File) are disposals to be filed and retained for specified periods.

The R. Disposal files, though to be retained permanently, will be examined after 30 years to find out if the retention of the files permanently is still necessary or whether they may be destroyed. The Assistant and the Section Head have to make up their minds regarding the disposal to be given to each file and in token of it they have to attest the method of disposals noted by them. Of course, the decision of the officer who approves it is final.

15. As soon as files are disposed of, the files are sent to the Superintendent, Fair Copying Section in the Collector's Offices after making necessary entries in Col. 11 of the Personal Register. In respect of N. Disposals, the gist of the endorsement is written in Col. 11 in addition to noting the nature of Disposal and date. R and

D. Disposals are indexed in duplicate as per the title head in Col. 4 of the Personal Register. One copy of the index is tagged on to the file and the other copy is retained by the subject Assistant for his reference and it will be kept by him arranged alphabetically. The Superintendent, Fair Copying Section, gets the despatch seal affixed in Col. 11 of the Personal Register in respect of all N. Disposals by the despatching Assistant. The despatching Assistant notes all these disposals in the New Case Register in Col. 3. In respect of other files, the Superintendent, Fair Copying Section acknowledges the receipt of the files in Col. 11 of the Personal Register and hands over to the Assistant who maintains the New Case Register. The New Case Register Assistant makes necessary entries in Col. 3 of the New Case Register and hands them over to Record. The Record Keeper receives the files after acknowledging the receipt of the files in Col. 4 of the New Case Register. In the offices of the Heads of Departments, where there is no New Case Register and where a Distribution Register is maintained for each section, the Superintendent of the section acknowledges the receipt of the files in Col. 11 of the Personal Register, makes necessary entries in Col. 3 of the Distribution Register, takes action to despatch the N. Disposals and hands over the other disposals to the Record Keeper. The despatch seal for the N. Disposals is affixed in the Distribution register.

16. *Arrear lists.*—On the first of every month each Junior Assistant/Assistant should prepare an abstract of pendency in Form VII which is called Abstract Arrear List and the detailed arrear list in Form X. The abstract in Form VII will contain information regarding the receipt and disposal of papers in the branch for each month. In the detailed arrear list, all currents which are over 3 months old counting from the date on which each current was first entered in the personal register should be shown. This list should *not* be written afresh each month; but currents which became 3 months old during the previous months and which remain pending should be added while the currents closed during the previous months should be ringed off. The abstract and the detailed arrear lists should be put up to the head of the office through the section heads and supervisory officers concerned for critical review and orders on the tenth of each month.

17. *Call book.*—There may be cases in which some reports are due to Government or some other authority after a certain period or a matter may have to be reviewed after some time. In such cases, the files need not be kept pending till that period. They may be closed and transferred to a separate register called "Call Book" in Form VIII. A file can be transferred to a Call Book only if the call is after a period of 6 months and not earlier. There will be a common Call Book for the whole office. The file will be closed and in Col. 11 of the Personal Register the Call Book number will be noted. When the file has to be re-opened on the due date, it will be entered in the Personal Register as a new current and action taken on the new current.

18. *Security Register*.—This register will be maintained in Form XV. All valuables such as cash, notes, etc., having an actual monetary value will be entered in this register.

19. *Copy Application Register*.—This register will be maintained in the form prescribed in Board's Standing Order No. 173, paragraph 8. Copy Stamp papers received with copy applications and cash for the purchase of copy stamp papers should be entered in this register and not in the Security Register.

20. *Record Issue Register*.—This should be maintained in Form XIV. As a rule, no record should be issued from the Record Room unless a requisition in proper form is received in the Record Section and an entry is made in this register and the signature of the receiving Assistant obtained in the Register. The return of the record to the Record Room should also be watched carefully. To ensure the regular and systematic return of the records to the Record Room, the Record-Keeper should prepare on the first of every month an arrear list for each section for all the records which have been absent from the Record Room for more than three months together with the name and designation of the Junior Assistant/Assistant to whom each record was issued and the date of its issue. Simultaneously, an extract of the list should also be furnished to each Junior Assistant/Assistant concerned to enable him to check and return the files. The Junior Assistants/Assistants should either return the files or send new requisition slips.

21. *Fair Copy Register*.—This register is maintained in Form IV. It is maintained by the Superintendent, Fair Copying Section, in the Collector's Offices, where there is a separate section for fair copying and despatching. In the offices of the Heads of Departments, it is maintained by each Typist and Steno-typist concerned.

22. *Stamp Account*.—It is maintained in Form V. It is an account of the service postage stamps received, issued and the balance at the end of each day. An entry is made for each day when there is a transaction of service postage stamps.

23. *Despatch by Post and Local Delivery Book*.—This is maintained in C.F. Form 61 (Revised) for communications to be delivered by hand.

24. *Forms and Stationery Stock Register*.—Separate registers will be maintained for the receipt and issue of forms and stationery articles in each office. The acknowledgements of the persons concerned should be obtained in the relevant column whenever forms or stationery articles are issued.

25. *Furniture Register.*—A Stock Register of Furniture and all other office stores (except books, forms and stationery) in Form No. 10, showing the number received, number disposed of by transfer, sale, loss, etc.) and the balance in hand for each kind of article separately is maintained.

26. *Reminders in-coming and out-going.*—In respect of in-coming reminders, the Junior Assistants/Assistants should attend to them immediately and take action to send replies to the officers from whom they are received and to call for the reports from others, if they are pending with them. In respect of out-going reminders, a Reminder diary should be maintained by each Junior Assistant/Assistant. This Reminder diary will contain the current numbers on which reminders are due and the dates of the reminders. Reminders should be issued systematically on the due dates.

27. *Destruction of Records.*—All disposed of files (except R. Dis. and F. Dis. files), are to be destroyed at the end of the period for each file. All the R. Dis. files will also be reviewed at the end of the 30th year and will be examined to find out whether it will be necessary to retain the files permanently or whether they too may be destroyed. The work relating to the destruction of files should be attended to systematically every year.

28. *N. References.*—There may be instances where references have to be sent in original calling for report or remarks from another officer or individual. In such cases no office copies of the contents of the endorsement are kept, but a slip called "N. Reference Slip" in Form VI is maintained. The despatch stamp will be affixed by the despatching Assistant and the slip returned to the subject Assistant along with the other office copies of the drafts despatched.

29. *Stock Files.*—These are permanent files of important orders maintained by the subject Assistants for each subject to be fixed by the head of the office. It is a convenient method of keeping important orders of Government or other officers. Whenever an important order containing general instructions is received from the Government or other officers on one of the subjects for which a stock file is maintained, the head of the section which deals with the subject should see that the original order is put into the appropriate stock file and that a slip containing a reference to the page of the stock file where the order is kept is placed in Record File.

CHAPTER VIII.

(A) GENERAL INSTRUCTIONS FOR THE GUIDANCE OF ASSISTANTS IN GOVERNMENT OFFICES WHO ATTEND TO CORRESPONDENCE WORK.

The success of an Assistant depends largely on the way in which he organises his work and the time available for it. An Assistant may be intelligent, hard working or in the know of all the rules and orders. In fact he may be all the three put together and yet may be unhappy and make his superiors equally so, if he is not prompt, regular and systematic. A little hard work [and determination in the initial stages will make him form these habits which will be with him through the entire length of his career. They will enable him to double his efficiency and halve his worries.

2. Stock Files, Personal Registers and Reminder Diaries are the Assistant's best friends and not his enemies. They are to be viewed, not as instruments of Inquisition by superiors but as essential aids which one must be proud to maintain. Stock Files are fountains of information which one must use and also keep clean. Defective noting will only add to the Assistant's work at a later date and constant touch with Stock Files will help avoid such defective noting. A look at the Personal Register before the Assistant begins the day's work will serve to remind him of the papers he is keeping with him and thus help to plan out the strategy for the day's work. The day will also appropriately end with the Assistant entering the new currents in the Personal Register and making other entries. Similarly, a look into the Reminder Diary early in the day will help him to send out reminders after verifying the day's tappals.

3. All the tappals received in a day should be registered by the Assistant on the same day. The papers may be kept as "New Cases" or chained with old pending files, as the case may be. Neat and systematic arrangement of files will greatly facilitate work. The files should be kept arranged in various bundles as indicated below :—

- (a) Papers pending action.
- (b) "Await" papers.

- (c) Periodicals.
- (d) Stock Files.
- (e) Papers to go to record.

Papers pending action should be sorted into "immediate", "urgent" and "ordinary" files and action taken accordingly. The "await papers" should also be arranged chronologically with reference to the dates by which replies are expected.

4. Normally, a paper should be put up with action within five days of its receipt in the section. If for any reason action cannot be taken within five days, the matter should be brought to the notice of the immediate Gazetted Officer explaining the reasons and requesting time to take action on the paper. After attending to all immediate and urgent references, the ordinary and routine papers should be attended to.

5. The Reminder Diary should be looked into daily and in all cases in which reminders are due on that day and for which replies have not come up to that date, action should be taken to issue reminders. As the issue of reminders is a routine item of work, the convenient hour for issuing the reminders may be between 2 to 3 p.m. daily after the Assistant has taken his lunch. By this time the in-coming tappal would have also been distributed. The reminders may be in "exchange reminder" form or "Memo" form or "letter" form or "D.O. letter" form as the case may be.

6. In respect of periodical returns also, the reminder diary should indicate the periodical numbers on which reminders have to be issued and action taken to issue the reminders also.

7. In respect of in-coming reminders also, prompt action should be taken to send a reply to the officers concerned explaining the stage of pendency. Replies (interim or final) should be given promptly to all demi-official letters. A good Assistant will not feel comfortable in his seat if he keeps a demi-official letter unanswered.

8. The Assistant should freely seek the advice of the Superintendent/Section Head regarding the manner in which action has to be taken in each paper and the Superintendent should also in turn guide him properly.

9. Delay breeds delay. Very often Assistants who are otherwise sincere and hardworking, get into difficulties by sitting over files thinking either that they are tough ones or that a detailed note has to be put up. But the Assistant soon gets into a spell of procrastination and puts off taking up the file for disposal. More often than not, the final disposal is no better than what it would have been, had he taken up the file earlier. If the Assistant does

not know how to dispose of such a file or if a file so warrants, he can straightaway seek the advice of his superiors instead of wondering what to do with the file. The more difficult a file, the more quickly one should come to grips with it. It is needless to say that a difficult file should not be disposed of in a hurry without proper examination but it should not, on the same score, be put away to be taken up at a more "convenient" date.

10. *Notes and Drafts*.—As far as possible the notes and drafts should be brief and in simple language. A note should be put up only when it is absolutely necessary. The note should not be a repetition of what is contained in the current file. It should give a brief account of the subject matter giving reference to the useful precedents, if any, and the material provisions of the law or rules governing it and to Acts or other official publications kept for reference. Time should not be wasted in writing lengthy and unnecessary notes. The draft orders should be complete in themselves and should not contain anything more than what is necessary.

11. The Call Book Register should be looked into every Monday to ensure that in all call book references which are due for re-opening in the week action is initiated without delay.

12. The stock file for each subject should be maintained up to date by weeding out all obsolete orders and by adding all important and latest orders. The index should contain the subjects and the page number in the stock file.

13. The Assistant should keep his table, rack, almirah, etc., tidy with the files neatly arranged without any confusion. Confusion in the arrangement of paper is a major cause for delays and un-systematic way of doing things.

14. The Assistant should be very prompt in putting up the Personal Registers, Periodical Registers, Stock Files; etc., for check to the Section Head/Superintendent and the Gazetted Assistant on the due dates already fixed. This actually provides him a convenience to overhaul his registers and should therefore be welcomed. Replies to the queries in the Running Note File should be put up promptly. The replies should not be merely "Instructions noted", "The papers will be put up" etc. Action should actually be taken on all the papers as pointed out in the remarks and the replies should be "papers since put up", "action since taken", "reminder since issued" etc. All this will only facilitate the Assistant's work. In this manner, the Assistant would only be helping himself and not obliging his superior.

15. The Assistant's work should be a matter of pride to him. He must believe in keeping up high standards and he will find that his superiors and colleagues respect him. Hardwork is essential but it will show only if it is organised for securing purposeful results. All Assistants should therefore take pains to form habits of regular and systematic work.

(B) GENERAL INSTRUCTIONS FOR THE GUIDANCE OF BEGINNERS IN THE PREPARATION OF BILLS.

I. GENERAL.

A young Assistant may feel diffident in preparing a bill. However, a bill is not such a mysterious document that only a magician could produce. What a bill should contain is ultimately a matter of common-sense.

2. A bill presented at the Treasury/Sub-Treasury for the payment of any amount by the Government should contain the following particulars :—

(a) The nature of claim ;

(b) The amount claimed ;

(c) The period to which the claim relates to, if it arises periodically, e.g., Pay, Travelling Allowance, etc. ;

(d) The orders sanctioning the charge, if it is incurred under special orders ;

(e) The major head, minor and sub-head and detailed head to which the charge is debitable.

3. The bill should be prepared in the proper form, prescribed under the Treasury Rules or in the departmental manual or code. It should, as far as possible, be in printed form. Every bill should be prepared in and signed in ink. Ball point pens should *not* be used.

4. If any deduction is made in the bill, the authority for such deduction should be noted and the particulars of deductions furnished.

5. The total amount of the bill should be written both in figures and in words.

6. All corrections and alterations in the total of the bills should not be erased. They should be neatly corrected and attested by the dated signature of the officer signing the bill.

7. The debit head should be typed and pasted in the proper place. If it is a big office where a large number of bills are issued, printed slips can be got.

8. A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees in words should be recorded in the body of the bill in red ink. This is called " Protective endorsement ". The amount to be entered will be next higher whole rupee amount of the bill amount.

9. Every bill presented at the Treasury/Sub-Treasury will contain a slip in Madras Treasury Code Form No. 100 duly filled in subject to the exceptions in the " Notes " under subsidiary Rule 2 (u) under T.R. 16.

10. All bills should be sent to the Treasury/Sub-Treasury with entries made in the Register in M.T.C. Form No. 70 (Treasury Bills Book). There should be only one Register in M.T.C. Form No. 70 for each office.

II. PREPARATION OF PAY BILLS OF ESTABLISHMENT.

1. All pay bills for the current month should be prepared and presented at the Treasury/Sub-Treasury five days before the last working day of the month and not at the lag end of the month.

2. Bills for permanent establishment and temporary establishment should be prepared separately.

3. In respect of bills for temporary establishments, the order sanctioning the temporary establishment and the period up to which the sanction has been accorded should be noted.

4. For preparing the current month's pay bill, the office copy of the previous month's pay bill should be the basis. The names of the persons, amount of pay, allowances, etc., should be followed subject to the changes, if any, during the current month.

5. If the pay of any person is not to be claimed for want of sanction of leave, etc., the amount should be entered in red ink against his name and the amount ignored in the total.

6. A separate total has to be given for each section of establishment.

7. The pay of last grade servants charged to "Contingencies" should not be included in establishment pay bills.

8. In respect of permanent establishment bills, an absentee statement in M.T.C. Form No. 48 should be attached to each bill.

9. Last Pay Certificates should be attached, if the pay of any person who was transferred from other office, is claimed in the bill.

10. Increment certificate in M.T.C. Form No. 49 duly sanctioned by competent authorities should be attached to the bill, if pay at increased rate is claimed to any one.

11. Leave salary calculation statements should be attached, if for any person leave salary is claimed.

12. In respect of deductions for G.P.F., festival advances, etc., schedules in the prescribed forms (M.T.C. Form 41-D) should be prepared (in triplicate), got signed by the drawing officer and attached to the bill. In the case of Festival advances, the name of the festival should be noted.

13. The prescribed certificates for the drawal of dearness allowance, house rent allowance and other allowances should be attached to the bills.

14. When recoveries are made in the pay bill towards advance already granted, the following particulars should be furnished in the O.B.A. (Objection Book Advance) recovery schedules.

- (a) Name of the Government servant.
- (b) Amount deducted.
- (c) The number of instalment.
- (d) The District and Department in which the original advance was given.
- (e) The amount of the advance.
- (f) The balance pending recovery.

15. Arrears of pay cannot be claimed and drawn in the current month's bill. A separate bill should be prepared for arrear claims. The claim should be regulated with reference to the provisions contained in Article 54 of the Madras Financial Code, Volume I. The competent authority should request the Accountant-General to investigate the arrear claim in accordance with the latest orders. Arrear bills which require pre-audit should be sent to the treasury only after pre-audit. In all arrear bills, the Drawing Officer should append a certificate to the effect that the amount was not drawn previously. A note of the arrear bill should invariably be made in the office copy of the bills giving the period to which the claim relates to avoid the risk of the arrears being claimed over again. A certificate to this effect should also be appended in the body of the arrear bill.

III. TRAVELLING ALLOWANCE BILLS.

1. All particulars like headquarters, pay, month of claim, date and hours, object of journey, etc., required to be indicated in the various columns in the bill should be furnished.

2. All the prescribed certificates required to be furnished under the rules should be signed by the drawing officer.

3. The Travelling Allowance Bills should be countersigned by the competent authority.

NOTE.—The countersignature is not necessary in respect of the Travelling Allowance claims of certain categories of officers.

4. The tour advances or transfer travelling allowance advances, if any, granted previously should be adjusted in the bill without fail.

5. In respect of the travelling allowance claim of non-gazetted establishment, a certificate that the amount claimed in the bill was not drawn and paid previously should be recorded in the body of the bill.

6. The rates of Travelling Allowance and Daily Allowance for various classes of officers are found in the Manual of Special Pay and Allowances.

IV. CONTINGENT BILLS.

1. Contingent bills can be drawn only by specified officers as detailed below :—

(a) A Gazetted Government servant who is the head of an office may draw his office contingent bills. He may also delegate this power to a Gazetted Government servant serving under him.

(b) The classes of Non-Gazetted Government servants who may draw contingent bills on the treasury and the conditions under which they may draw are specified in Appendix 13—M.T.C., Volume II.

2. Bills for contingent expenditure that require the counter-signature of the controlling authority *before payment* should be drawn in M.T.C. Form No. 56. The Treasury Officer will not honour such bills, if they are not countersigned.

3. Bills for contingent expenditure that require the counter-signature of the controlling authority *after payment* will be drawn in abstract bills in M.T.C. Form No. 57 and monthly detailed bills will be sent to the controlling authority for counter-signature and transmission to the Accountant-General.

4. Bills for contingent expenditure that do not require counter-signature will be drawn in M.T.C. Form No. 58.

5. Full particulars of the charges should be furnished in the bill.

6. The sub-vouchers for individual payments exceeding Rs. 50 should be attached to the Bill.

7. The prescribed certificates in respect of the other sub-vouchers should be furnished in the bill.

8. In respect of claims which require the sanction of higher authorities, reference to the sanction should be quoted in the bill and a copy of the sanction should also be attached.

9. Particulars regarding the amount of appropriation sanctioned, the expenditure included in the bill, the total expenditure including this bill and the balance available should be noted in the space provided for in the bill.

10. If the contingent bill is endorsed in favour of a private party, who collects the amount in person, the form in M.T.C. 103 duly signed by the drawing officer should be attached to the bill. Such bills need not pass through the Treasury Bills Book (Register in M.T.C. Form No. 70).

V. BILLS FOR TOUR ADVANCE (M.F.C. VOLUME I. ARTICLE 84).

1. The claim should be preferred in M.F.C. Form No. 22.

2. A copy of the order sanctioning the advance should be attached to the bill.

3. The fact of adjustment of the previous advance taken should be noted in the bill.

4. If the previous advance has not been adjusted a certificate that an account of the previous advance has been given should be furnished in the bill.

5. The amount is debitable to the service head direct and not debited to "advances".

6. A second advance cannot be granted to a Government servant until he has given an account of the first advance.

VI. BILLS FOR ADVANCE OF PAY/TRANSFER TRAVELLING ALLOWANCE WHILE ON TRANSFER.

1. The claim should be preferred in M.T.C. Form No. 40 (Bill for Miscellaneous Payments).

2. A copy of the order sanctioning the advance should be attached to the bill.

3. The amount is debitable to Objection Book Advance (O.B.A.) —Advances.

VII. PERMANENT ADVANCES.

"Permanent Advances" are granted to certain Government servants to enable them to meet contingent charges relating to their offices before drawing bills for the amounts. When a Permanent advance is first sanctioned, it will be drawn from the treasury on a voucher in M.T.C. Form No. 40 (Bills for Miscellaneous Payments), supported by a copy of the order sanctioning the advance. The several items of contingent expenditure which are met from the permanent advance will be recorded in one or more registers to be maintained in each office in the form prescribed for the purpose. When a permanent advance is running short, the amount covered by the vouchers will be claimed in a contingent bill in Form M.T.C. 58 and the amount re-imbursed. While claiming the amount all the vouchers should be cancelled and only those vouchers for amounts exceeding Rs. 50 should be attached to the bill. A certificate to the effect that the other vouchers are cancelled and retained in the office should be furnished in the bill.

(C) PROCEDURE TO BE FOLLOWED FOR SANCTION AND PAYMENT OF PENSION.

1. All authorities dealing with applications for pensions should bear in mind that delay in the payment of pension involves pecuniary hardship to the person concerned. Hence it is essential to ensure that an officer begins to receive pension on the date on which it becomes due.

[Article 906 (Pension Code)]

2. Every officer should submit a formal application for pension one year before the date of his actual or anticipated retirement.

(Article 907)

3. The Government in the Finance Department is the sanctioning authority for pension in respect of Gazetted Officers. The Gazetted Officer concerned should submit a formal application to the head of the department in Form No. 4. If he is himself the head of the department, he should submit the application in Form No. 1 direct to Government.

(Article 911)

4. The head of the department on receiving the application in Form 4 should immediately draw up the application in Form 1. He should certify whether the character, conduct and past services of the applicant are such as to entitle him to the favourable consideration of Government. He should also record there his own opinion whether the service claimed has been established and should be admitted or not. All periods of leave, suspension, etc., which are not reckoned as service should be carefully recorded in the form (the second page of Form 1). If the application is for an invalid pension, the requisite medical certificate should be attached to the application.

(Article 912)

5. The application in Form 1 will be prepared (in duplicate). One copy will be forwarded to the Accountant-General, Madras direct to facilitate early action and the other sent to Government, (Finance Department). If a part of the services of the Gazetted Officer is non-gazetted, the service book and the statement of the non-gazetted service should also be sent. The Government will pass orders as to whether the service has been satisfactory. If so, it will be approved for the grant of the full pension admissible under rules. If the service has not been thoroughly satisfactory the Government will decide what reduction should for that reason be made from the full pension admissible under the rules.

(Article 913)

6. A Non-Gazetted Officer should submit a formal application for pension to the head of his office.

(Article 914)

7. The sanctioning authority in respect of a Non-Gazetted Officer is the Head of the Department or other authority competent to fill up the appointment vacated by the retiring officer.

[Article 917 (c)]

8. On receipt of the application the Head of the Office should prepare a statement of services in page 2 of the Form 1 and verify it with the records available in the service book or service roll.

(Article 915)

9. After completing the verification of services, the Head of the Office should draw up the application in Form 1, certify whether the service claimed has been established and should be admitted. After that he should forward the application with his remarks *through* the sanctioning authority to the Accountant-General, Madras. An extra copy of pages 1 and 2 should also be sent to the Accountant-General, Madras to enable him to issue the Pension Payment Order. In cases in which a reduction in pension is proposed, the pension papers should be sent to the Accountant-General, Madras through the Government in the Finance Department. This is necessary because the power to reduce pension has not been delegated by the Government to the subordinate authorities.

(Article 917-C)

10. Any event which occurs after the despatch of pension papers which has a bearing on the amount of pension should be promptly reported by the authority competent to sanction the pension to the Audit Officer.

[Article 920 (2) (b)]

11. In the case of Gazetted Officers, a notification of his date of retirement should be published in the Gazette. In the case of a Non-Gazetted Officer, an order should be issued specifying the actual date of retirement within a week of such date. A copy of the order should also be forwarded to the Accountant-General, Madras.

[Article 920 (3)]

12. On receipt of the pension papers from the sanctioning authority, the Accountant-General, Madras will make the necessary checks. He will record his audit encasement on the third page of the application in Form 1 showing the total period of qualifying service verified and accepted for the grant of pension, the amount and the date from which it is admissible. He will then prepare the Pension Payment Order on the basis of the orders of the Pension Sanctioning authority recorded in Form 1. He will then issue it to the concerned Treasury Officer a fortnight before the date on which the officer is due to retire.

[Article 918 (1)]

13. The authority issued by the Accountant-General is known as the "Pension Payment Order". It is issued in two portions—one bearing the pensioner's signature and other particulars and it is known as the "Disburser's" half. This is retained by the disbursing officer. The other portion is known as the "Pensioner's" half and it is given to the pensioner.

[Article 943 (1)]

14. Each payment of pension is entered on the reverse of both the pensioner's half and disburser's half of the Pension Payment Order, both entries being attested at the time of payment by the disbursing officer.

[Article 943 (2)]

15. A pension is payable for the day on which the pensioner dies.

[Article 943 (3)]

16. Remember the sufferings to which a pensioner will be put if his pension is not sanctioned in time. It could happen to you also. You should therefore deal with all the pension papers with the same sense of urgency which you will have if the case were your own !

CHAPTER IX.

PERSONAL FILES.

Personal Files are maintained for all Government servants except for employees in the last grade service and employees paid from contingencies. Forms have been prescribed for the writing of personal files of Ministerial and Executive employees.

2. The periodical reports in the Personal Files are written half-yearly for probationers. They are written annually for the approved probationers and full members of the service. There are departmental instructions laying down the authorities competent to initiate the half-yearly or annual reports and the other authorities through whom the report has to pass before it reaches the prescribed scrutinising authority. Action will be taken in regard to the writing of the periodical report in such a way that the following schedule of dates is adhered to :—

*Report for the period
specified.*

*Date on which due with the
scrutinising authority.*

Half-yearly report (ending 1st August of the year.
30th June).

Annual report (ending 1st February of the year.
31st December).

3. The reporting officers are expected to apply their minds to the task of writing up of personal files. They should endeavour to give as complete a picture as possible for the officer reported upon. Both his good points and his short comings should be dealt with in a clear and lucid manner to enable a correct estimate to be formed of the character, ability, etc., of the officer concerned.

Brief colourless comments like "satisfactory" should be avoided as they will not serve the purpose of a critical assessment of the work and conduct of the officer. Whenever an inappreciative opinion or an adverse remark regarding the personal character, conduct or honesty of an officer is recorded, reasons should be given as far as possible. Similarly, an estimate that an officer is unfit for a particular rank should include the reasons for it and if possible also a statement of facts in support of the view held. It should not be founded on general impressions only. The names of the officers writing reports will be typed or written in block letters below their signatures in the confidential reports. The scrutinising authorities will ensure that the personal files are maintained correctly

and regularly. If the scrutinising authority disagrees with any entry in the confidential reports, it will be his duty to record his own views.

The work done by officers and subordinates will be recorded in the Personal Files at the time of making the periodical entries. A reference to penalties awarded to a person will also be made in his personal file. Warnings should not be entered in the personal files.

All adverse entries made by the writing officers should be communicated to the Government servant concerned after the scrutinising authority confirms the adverse remarks. A decision to communicate or not to communicate any adverse remarks will be taken only by the scrutinising officer after recording a specific order to this effect in the personal files. Whenever adverse remarks are communicated, a separate acknowledgement should be obtained from the person concerned and filed with the personal file. In the absence of such an acknowledgement in the personal file, it would be taken that the adverse remarks had not been communicated.

Appeals.—Unfavourable remarks in personal files are not punishments under the statutory rules. No appeal lies against such remarks. However, an officer may make a representation against any remark, the substance of which has been communicated to him and which he feels to be unjustifiable. Such representation should be made to the authority charged with the duty of scrutinising the officer's personal files. Where, the unfavourable remarks are made by the scrutinising authority itself, a representation should be made to the next higher authority. Orders passed on the representation made against adverse remarks which were communicated to the officers concerned will be added to the personal files. A petition to the Government will be considered in the same way and to the same extent as a petition in regard to specific punishments. Representations against unfavourable remarks should be preferred within one month from the date on which such communication is received by the officer concerned.

CHAPTER X.

CODE OF CONDUCT REGULATING THE RELATIONSHIP BETWEEN LEGISLATORS AND PUBLIC SERVANTS.

The Government of Tamil Nadu have laid down the following Code of Conduct to regulate the relationship between the Legislators and Public Servants. All the Government servants should scrupulously observe all the provisions of the Code of Conduct.

Code of Conduct.—(1) Government servants should show courtesy and consideration to members of Legislature.

(2) While they should consider carefully what the Legislators may have to say, they should always act according to their own judgment.

(3) Every officer should endeavour to help the Legislators to the extent possible in the discharge of their functions under the Constitution. In cases, however, when an officer is unable to accede to the request or suggestion of a member the reasons for such inability should be courteously explained to the member.

(4) The district and sub-divisional officers have very heavy public duties and responsibilities to shoulder. If they are to function effectively, they should plan out their day's work with some care and adhere to the plan. An officer should feel free to set apart some hour when he can refuse to meet visitors without being considered guilty of discourtesy, lack of consideration and the like.

(5) However, he should set apart two to three hours every day when anybody can see him, and within these hours, and also during other office hours in which he is to meet visitors, he must give priority to members of Legislature except when a visitor has come by previous appointment and a member of Legislature has come without an appointment. In such a case, he should see the member of Legislature immediately after he has met the visitor who had come by previous appointment.

(6) Any deviation from an appointment made with a member of Legislature must promptly be explained to the member concerned so that the least possible inconvenience is caused to him and a fresh appointment should be fixed in consultation with him.

(7) When a member of Legislature comes to see him, an officer should rise in his seat to receive the member and to see him off. Small gestures have symbolic value and officers should, therefore, be meticulously correct and courteous in their dealings with members of Legislature.

(8) Similarly, seating arrangements at public functions should receive very careful attention at all times and no room should be given for any misunderstanding on this score. At State functions arranged by the State Government, the seating arrangements for members of Legislature should be made in accordance with the position assigned to them in the warrant of precedence approved by the Governor. Special care should be taken to see that notice is given to them in good time regarding the date, time, venue, etc. of the meetings convened by State Government Departments and it should be ensured that there is no slip in any matter of detail, however minor it may be.

(9) Letters received from members of the Legislature should be acknowledged promptly. All such letters should receive careful consideration and should be responded to at an appropriate level and expeditiously. Officers should furnish to members of Legislature, when asked for, such information or statistics relating to matters of local importance as are readily available and are not confidential or when the information is not such that its disclosure would be likely to lead to a controversy embarrassing to the Government. In doubtful cases, instructions should be taken from a higher authority before refusing the request.

(10) It is desirable that a letter addressed to a Minister should be replied to by the Minister himself. Where, however, this is not convenient or practicable or the reply called for is of a routine nature, it may be issued under the signature of a senior officer of the department, preferably the Secretary of a Department or the Head of Department.

(11) While the official dealings of Government servants with members of Legislature have to be regulated as stated above, it is necessary to invite the attention of Government servants to what is expected to them in their individual capacity in respect of their own grievances in the matter of conditions of service. The Government Servants' Conduct Rules bar any attempt to bring any political or outside influence to bear upon any superior authority to further the interests of individual Government servants. A Government servant is not expected to approach a member of Legislature for sponsoring his individual case.

(12) Members should ask for information only about matters of public interest or national interest in which they are interested in the discharge of their public duties as Legislators.

(13) Information should not be gathered to further private interests or for use in Court litigation or for giving other undue advantages to individuals against others. Normally a Government servant approaching a member of Legislature for sponsoring his individual case runs the risk of disciplinary action. Letters received from members of Legislature are dealt with, with the utmost consideration, but if Government officers take action on

a priority basis in cases of individuals sponsored by members of Legislature, they may be adopting a discriminatory course placing others who may not be fortunate enough to have such support in a position of disadvantage. In the event of any attempt on the part of any Government servant to solicit their good offices to further his individual interest in Government service, the members of Legislature may, therefore, do well to warn him of likely consequences of his having over-stepped the bounds of the Government Servants' Conduct Rules.

(14) It is obviously not desirable that requests should be made for intervention of officers in investigation of criminal cases, for issue of fire arms licences and for grant of permits and licences to particular individuals. Nor should requests be made on behalf of individual officers in matters like promotion, transfer, disciplinary proceedings, etc.

(15) Instances of delay, injustice and the like in individual cases may be brought to the notice of the district officer or other similar officers with the request that they should look into the matter. In such cases, the officer should listen to all points of view with patience, but he must obviously take a decision according to his own best judgment. And when he does so, it would not be fair to accuse him of partisanship or even of insensitivity to the views of an accredited representative of the people.

APPENDIX I.

LIST OF HEADS OF DEPARTMENTS.

- (1) The High Court of Judicature, Madras.
- (2) Board of Revenue (Land Revenue, Settlement of Estates, Land Reforms, Prohibition and Excise, Food Production, Commercial Taxes and Transport).
- (3) Tamil Nadu Public Service Commission.
- (4) Vigilance Commission.
- (5) Director of Vigilance and Anti-corruption.
- (6) Inspector-General of Police.
- (7) Inspector-General of Prisons.
- (8) Inspector-General of Registration.
- (9) Director, State Forensic Science Laboratory.
- (10) Director, Chemical Examiner's Laboratory.
- (11) Director of Fire Services.
- (12) Director of Health Services and Family Planning.
- (13) Director of Medical Education.
- (14) Director of Agriculture.
- (15) Director of Animal Husbandry.
- (16) Commissioner for Milk Production and Live Stock Development.
- (17) Registrar of Co-operative Societies.
- (18) Director of School Education.
- (19) Director of Collegiate Education.
- (20) Director of Technical Education.
- (21) Director of Museums.
- (22) Director of Archives.
- (23) Chief Engineers (General, Irrigation, Buildings, Electricity, Highways and Rural Works, Public Health Engineering and Municipal Works, Parambikulam-Aliyar Project).
- (24) Director of Town Planning.
- (25) Chief Conservator of Forests.
- (26) Director of Cinchona.
- (27) Director of Industries and Commerce.
- (28) Director of Handlooms.
- (29) Commissioner of Labour.
- (30) Director of Employment and Training.
- (31) Director of Rural Development.
- (32) Examiner of Local Fund Accounts.
- (33) Director of Treasuries and Accounts.

- (34) Director of Small Savings.
 - (35) Director of Women's Welfare.
 - (36) Director of Harijan Welfare.
 - (37) Director of Backward Classes.
 - (38) Director of Stationery and Printing.
 - (39) Tribunal for Disciplinary Proceedings (Madras, Madurai and Thanjavur).
 - (40) Director of Archaeology.
 - (41) Director of Fisheries.
 - (42) Accommodation Controller.
 - (43) Chief Inspector of Approved Schools and Vigilance Services.
 - (44) Director, Tamil Nadu State Transport.
 - (45) Director of Statistics.
 - (46) Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.
 - (47) State Port Officer.
 - (48) Chief Electrical Inspector to Government.
 - (49) Chairman, Official Language Committee.
 - (50) Director of Legal Studies.
 - (51) Director of Settlements.
 - (52) Tamil Nadu Sales-Tax Appellate Tribunal.
 - (53) Commissioner of Civil Supplies.
 - (54) Transport Commissioner.
 - (55) Commissioner for Government Examinations.
 - (56) Inspector of Municipalities
- | | | |
|--|---|-----------------------|
| <ul style="list-style-type: none"> (1) State Wakf Board (2) Tamil Nadu State Electricity Board (3) Tamil Nadu State Housing Board (4) Tamil Nadu Khadi and Village Industries Board. | } | Autonomous
Bodies. |
|--|---|-----------------------|

APPENDIX II.

REVENUE DISTRICTS, DIVISIONS AND TALUKS IN TAMIL NADU.

<i>District.</i>		<i>Division.</i>	<i>Taluks.</i>
1 Madras .. ..	..	....	.. North West, North East, Central, South East and South West.
2 Chingleput ..	(1) Chingleput ..	..	Chingleput and Madurantakam.
	(2) Saidapet ..	..	Saidapet and Ponneri.
	(3) Tiruvallur ..	..	Tiruvallur and Tiruttani.
	(4) Kancheepuram ..	..	Kancheepuram and Sreeperumbudur.
3 North Arcot ..	(1) Tirupattur ..	..	Tirupattur and Gudiyattam.
	(2) Ranipet ..	..	Vellore, Wallajah and Arkonam.
	(3) Cheyyar ..	..	Cheyyar, Arni and Wandiwash.
	(4) Tiruvannamalai.	..	Tiruvannamalai, Polur and Chengam.
4 South Arcot ..	(1) Tirukoilur ..	..	Villupuram and Tirukoilur.
	(2) Virudhachalam ..	..	Virudhachalam and Kallakurichi.
	(3) Tindivanam ..	..	Tindivanam and Gingee.
	(4) Chidambaram ..	..	Chidambaram and Cuddalore.
5 Thanjavur ..	(1) Kumbakonam ..	..	Kumbakonam and Papanasam.

<i>District.</i>	<i>Division.</i>	<i>Taluka.</i>
5 Thanjavur— <i>cont.</i>	(2) Mayuram ..	Mayuram and Sirkali.
	(3) Nagapattinam ..	Nagapattinam and Nannilam.
	(4) Thanjavur ..	Thanjavur and Orathanad.
	(5) Mannargudi ..	Mannargudi and Tiruthuraiipoondi.
	(6) Pattukkottai ..	Pattukkottai and Arantungi.
6 Tiruchirappalli ..	(1) Tiruchirappalli ..	Tiruchirappalli.
	(2) Karur ..	Karur, Manapparai and Kulithalai.
	(3) Ariyalur ..	Ariyalur, Jayamkondan and Perambalur.
	(4) Musiri ..	Musiri and Jalgudi.
	(5) Pudukkottai ..	Alangudi, Tirumayam and Kolathur.
7 Madurai ..	(1) Dindigul ..	Dindigul, Vedasandur and Palani.
	(2) Periakulam ..	Periakulam, Uthamapalayam and Kodaikanal.
	(3) Usilampatti ..	Usilampatti, Nilakottai and Tirumangalam.
	(4) Madurai ..	Madurai South, Madurai North and Melur.
8 Ramanathapuram.	(1) Sivakasi ..	Srivilliputhur, Sathur and Aruppukottai.
	(2) Ramanathapuram.	Ramanathapuram and Mudukulathur.

<i>District.</i>	<i>Division.</i>	<i>Taluks.</i>
8 Ramanthapuram — <i>cont.</i>	(3) Devakottai	.. Tirupattur and Tiruvadamai.
	(4) Sivaganga	.. Sivaganga and Paramakudi.
9 Tirunelveli ..	(1) Tirunelveli	.. Tirunelveli, Tenkasi and Shencottah.
	(2) Tuticorin ..	.. Tiruchendur, Srivaikuntam and Tuticorin.
	(3) Koilpatti ..	.. Koilpatti and Sankarankoil.
	(4) Cheraamahadevi	Ambasamudram and Nanguneri.
10 Salem	(1) Namakkal	.. Namakkal and Rasipuram.
	(2) Sankari ..	.. Sankari and Tiruchengode.
	(3) Salem ..	.. Salem and Athur.
	(4) Mettur ..	.. Omalur and Mettur.
11 Dharmapuri ..	(1) Dharmapuri	.. Dharmapuri and Harur.
	(2) Hosur ..	.. Hosur and Krishnagiri.
12 Coimbatore ..	(1) Pollachi ..	.. Pollachi, Udumalpet and Tiruppur.
	(2) Erode ..	.. Erode and Dharapuram.
	(3) Gobi ..	.. Gobi and Bhavani.
	(4) Coimbatore	.. Coimbatore and Avanashi.
13 The Nilgiris ..	....	Ooty, Coonoor and Gudalore.
14 Kanvaikumari ..	Padmanabhapuram ..	Thovala, Agasteeswaram, Kalkulam and Vilavancode.

APPENDIX III.

DETAILS OF REVENUE AND PANCHAYAT SET-UP IN TAMIL NADU.

Serial number and district.	Revenue set-up.				Panchayat set-up.			
	Number of				Number of			
	Revenue Divisions. Taluks. Firkas. District Development Councils.				Panchayat Unions. Panchayats. Villages.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Madras .. ..	..	..	5	..	..	..	..	..
2 Chingleput ..	4	8	55	2	27	1,229	2,260	
3 North Arcot ..	4	11	66	2	36	1,607	1,994	
4 South Arcot,* ..	4	8	59	2	34	1,758	2,415	
5 Thanjavur ..	6	12	70	2	36	1,624	2,642	
6 Tiruchirappalli ..	5	12	66	2	39	1,254	1,499	
7 Madurai ..	4	12	48	2	34	891	1,139	
8 Ramanathapuram	4	9	98	2	32	1,313	1,594	
9 Tirunelveli ..	4	10	48	2	31	873	1,047	
10 Salem ..	4	8	46	2	35	773	1,021	
11 Coimbatore ..	4	9	51	2	41	850	961	
12 Dharmapuri ..	2	4	30	1	16	598	697	
13 Kanyakumari ..	1	4	..	1	9	46	66	
14 The Nilgiris ..	..	3	8	1	4	48	54	
Total ..	46	115	645	23	374	12,864	17,389	

*Excludes Karayan Hills Block.

APPENDIX IV.

POPULATION IN TAMIL NADU (ACCORDING TO CENSUS OF INDIA, 1961).

<i>Serial number and name of the district.</i>	<i>Area in sq. miles.</i>	<i>Total.</i>		
		<i>Persons.</i>	<i>Males.</i>	<i>Females.</i>
(1)	(2)	(3)	(4)	(5)
1 Madras	49	1,729,141	909,761	819,440
2 Chingleput	3,031	2,196,412	1,120,591	1,075,821
3 North Arcot	4,942	3,146,326	1,584,826	1,561,500
4 South Arcot	4,204	3,047,973	1,535,928	1,512,045
5 Salem (including present Dharmapuri district).	7,028	3,804,108	1,923,885	1,880,223
6 Coimbatore	6,018	3,557,471	1,809,591	1,747,880
7 The Nilgiris	984	409,308	213,833	195,475
8 Madurai	4,910	3,211,227	1,607,220	1,603,998
9 Ramanathapuram	5,514	3,190,078	1,588,429	1,601,649
10 Tiruchirappalli	3,740	3,245,927	1,610,241	1,635,686
11 Thanjavur	4,849	2,421,788	1,175,769	1,246,019
12 Tirunelveli	4,419	2,730,279	1,330,220	1,400,059
13 Kanyakumari	643	996,915	503,735	493,180
State	56,331	33,686,953	16,916,978	16,775,975
			50.2	49.8
			per cent.	per cent.
Rural Population ..	24,696,425	(73.3 per cent).		
Urban Population ..	8,990,528	(26.7 per cent).		
Literates	10,580,616	(31.4 per cent).		

APPENDIX V.

LITERACY AND DENSITY OF POPULATION (ACCORDING TO CENSUS OF INDIA, 1961).

<i>Serial number and name of the district.</i>	<i>Literate and educated persons.</i>			<i>Percentage of literacy persons.</i>	<i>Density of population, per sq. mile.</i>
	<i>Persons.</i>	<i>Males.</i>	<i>Females.</i>		
(1)	(2)	(3)	(4)	(5)	(6)
Madras ..	1,028,326	633,203	395,123	59.5	25,289
2 Chingleput ..	612,588	459,587	162,001	27.9	725
3 North Arcot ..	777,829	587,133	190,696	24.7	637
4 South Arcot ..	814,179	622,886	191,293	26.7	725
5 Salem (including present Dharmapuri district).	756,519	568,613	187,906	19.9	541
6 Coimbatore ..	1,074,229	783,113	291,116	30.2	591
7 The Nilgiris ..	146,054	103,211	42,843	35.7	416
8 Madurai ..	1,072,055	773,408	298,647	33.4	654
9 Tiruchirappalli ..	954,927	709,822	245,105	29.9	579
10 Thanjavur ..	1,088,855	783,783	305,072	33.5	868
11 Ramanathapuram ..	777,559	568,347	209,212	32.1	499
12 Tirunelveli ..	993,319	664,923	328,396	36.4	618
13 Kanyakumari ..	484,177	283,294	200,883	48.6	1,550
State ..	10,589,616	7,532,523	3,048,293	31.4	669

PART II

CHAPTER XI.

THE MADRAS BUDGET MANUAL.

I. INTRODUCTORY.

This Manual contains the rules framed by the Finance Department for the guidance of estimating officers and departments of the Secretariat. The budget procedure in general has been outlined. Special attention has been given for the preparation and examination of the annual budget estimates. Attention has been paid to the subsequent control over expenditure to ensure that it is kept within the authorised grants or appropriations.

(Paragraph 1.)

2. *Annual Financial Statement.*—Under Article 202 of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before both the Houses of the Legislature. The estimates of expenditure show “charged” and “voted” items of expenditure separately. Expenditure on revenue account is distinguished from other expenditure. This statement is known as the “Annual Financial Statement” or popularly the “Budget”.

(Paragraph 2.)

3. *Structure of Government Accounts.*—All receipts and disbursements of the State Government are shown in the Annual Financial Statement in three separate Parts, viz.,

Part I—Consolidated Fund of the State.

Part II—Contingency Fund of the State.

Part III—Public Account of the State.

4. *Consolidated Fund.*—Under Article 266 of the Constitution of India, all revenues received by a State Government, all loans raised by that Government by the issue of Treasury Bills, loans or ways and means advances and all moneys received by that Government in repayment of loans form one Consolidated Fund called the Consolidated Fund of the State. Moneys out of this Fund cannot be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

5. *Contingency Fund.*—Under Article 267 (2) of the Constitution of India, the State Legislature has established a Contingency Fund in the nature of an imprest created by a non-recurring contribution of Rs. 500 lakhs from the Consolidated Fund of the State. The Contingency Fund is intended to provide advances to the Executive Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Legislature by law.

(See the Madras Contingency Fund Act, 1954, as amended and the rules framed thereunder in Appendix H to Budget Manual.)

6. *Public Account*.—Receipts and disbursements such as deposits, reserve funds, remittances, etc., which do not form part of the “Consolidated Fund”, are included in the Public Account of the State. Disbursements from the Public Account are not subject to the vote by the Legislature as they are not moneys issued out of the “Consolidated Fund”.

(Paragraph 3.)

DEFINITIONS.

7. “Budget Year” means the financial year commencing on the 1st of April and ending with the 31st of March of the following year for which the Budget is prepared.

8. “Budget Estimates” are the detailed estimates of the receipts and disbursements for a financial year.

9. “Charged” or ‘expenditure charged on the Consolidated Fund’ means such expenditure as is not to be submitted to the vote of the Legislative Assembly under the provisions of the Constitution.

10. “Voted Expenditure” means expenditure which is subject to the vote of the Legislative Assembly. It is to be distinguished from “Charged” expenditure.

(Paragraph 17.)

II. PREPARATION OF ESTIMATES.

11. The Budget is prepared in two parts. They are called Part I and Part II. The difference between them is explained in the succeeding paragraphs. Estimates of receipts and expenditure are sent by district and other officers to the Heads of Departments and other estimating officers. The estimates include receipts and payments expected to be realised or made during the budget year. The Government in the Finance Department issue instructions to all the estimating officers every year in July indicating therein the important points to be taken note of while preparing the estimates for Part I of that year. The criterion for selection of “Part II Schemes” will also be laid down and this will be communicated to all Departments of Secretariat and estimating officers for facilitating critical examination of Part II Schemes.

Channels and Dates for transmission of Estimates to Finance Department.—The Heads of Departments and other estimating officers prepare the estimates for each head of account with which they are concerned on the basis of the material obtained by them from subordinate officers and forward them to the Finance Department (in duplicate) by the prescribed dates. Simultaneously

they submit one copy of the estimates to the administrative departments of the Secretariat. The administrative departments of Secretariat are expected to scrutinise the estimates and make available their comments to the Finance Department. Details showing the estimating officers for the various heads of accounts, the administrative departments of Secretariat, the due dates for the receipt of the estimates in the Finance Department direct from the estimating officers and from the administrative departments will be found in Appendix 'C' to Budget Manual.

(Paragraph 21.)

12. *Part I Estimates.*—Part I of the Estimates will contain only "Standing Sanctions", i.e., all revenue based on existing laws, rules or orders and all expenditure incurred by virtue of existing laws, rules or orders.

(Paragraph 22.)

13. *Part II Estimates.*—Proposals which involve a reduction or an increase in revenue otherwise than in pursuance of authorised codes, manuals, rules or orders and proposals involving "new expenditure" should be submitted to Government separately by the prescribed date. If a departmental officer has any doubt whether a particular proposal should be treated as constituting a "new expenditure", he should make a reference to Government in the Administrative Department well in advance of the prescribed date.

Proposals relating to "new expenditure" should be submitted to Government whenever they are ready and in any case not later than the 1st October so that administrative departments of the Secretariat and the Finance Department may have sufficient time to examine each proposal closely and to call for such further information as may be necessary. It must be clearly understood that any proposal reaching the Finance Department after the prescribed date will not ordinarily be entertained. The responsibility for the inconvenience which may be caused to the public service on that account will attach to the officer or the administrative department concerned which failed to take action in time.

(Paragraph 9.)

14. The Finance Department then consolidates the estimates in Parts I and II embodying the decision of the Council of Ministers and prepares the following Budget literature :—

- (i) An Introduction to the Budget.
- (ii) Budget Speech.
- (iii). Annual Financial Statement.
- (iv) Detailed Budget Estimates of Revenue.
- (v) Demands for Grants and Detailed Budget Estimates. (This is supplied in several volumes according to convenience.)
- (vi) Budget Memorandum

- (vii) Plan Supplement to the Detailed Budget.
- (viii) Supplement on Government Commercial Undertakings.
- (ix) Statement of Posts and Scales of Pay.

15. These statements include both expenditure charged on the Consolidated Fund of the State and expenditure not so charged. The Budget Memorandum is intended as a guide for the study of the Budget. Part I is a review of the Financial position for the three Budget years. The summary of the financial statement is given thereafter for reference. Part II of the volume analyses and explains the figures of revenue under each head of account and of expenditure under each demand. The following statements are appended to the Memorandum :—

(a) List of schemes of new expenditure for which provision has been included in the Budget Estimates.

(b) Statement showing the capital liabilities and assets of the Government.

(c) Statement showing the transactions relating to Special Funds, e.g., Madras Famine Relief Fund, the Zamindari Abolition Fund.

(d) Statement showing the loans from the Central Government.

(e) Statement showing the contingent liabilities on account of the guarantees given by the Government for the due discharge by certain public bodies of certain liabilities incurred by them.

(f) Statement showing the expenditure on Revenue Account for a period of ten previous years.

(g) Statement showing the expenditure on Revenue Account under certain broad headings such as Pay of Officers, Pay of Establishments, Allowances, etc.

(h) A list of schemes where the amounts of revised estimates sanctioned during the year have exceeded appreciably the estimates as originally intimated to the Legislature.

(i) Statement showing the assistance rendered to local bodies.

(j) Statement showing the debt position of the State.

All these documents are presented to both the Houses of the Legislature by the Finance Minister by about the end of February or early in March each year.

(Paragraph 10.)

16. Both the Houses of the Legislature discuss the Budget including the expenditure charged on the Consolidated Fund. However, as has already been stated, under Article 203 (1) of the Constitution, estimates of expenditure charged on the Consolidated Fund are not subject to the vote of the Legislative Council. Only the Legislative Assembly is empowered to vote the Budget.

(Paragraph 11).

III. DEMANDS FOR GRANTS.

17. These are one of the budget statements presented to the Legislature. Ordinarily, there is a demand prescribed in respect of every major head of account. However, in some cases where the controlling officer is the same, more than one major head may be included in a demand. On the other hand, where the controlling officers are different, more than one demand may be presented for a major head. The Assembly may assent or refuse to assent to any demand or assent to a demand subject to a reduction of the amount specified therein.

(Paragraph 11.)

18. According to article 203 (3) of the Constitution, no demand for a grant shall be made except on the recommendation of the Governor.

IV. APPROPRIATION ACT.

19. After the voting of all the Demands for grants has been completed an Appropriation Bill is introduced to provide for the appropriation out of the Consolidated Fund of the State, all moneys required to meet (a) the grants made by the Legislative Assembly and (b) the expenditure charged on the Consolidated Fund but not exceeding in any case the amount shown in the statement previously laid before the Legislative Assembly and the Legislative Council. The Bill has to go before both the Houses, but being a Money Bill, it originates in the Legislative Assembly. The debate on an Appropriation Bill is restricted to matters of public importance or administrative policy implied in the grants covered by the Bill which have not already been raised while the relevant demands for grants were under consideration. Article 204 (2) of the Constitution of India prohibits the moving of any amendment to an Appropriation Bill which has the effect of varying the amount or altering the destination of any grant made by the Assembly or of varying the amount of any expenditure charged on the Consolidated Fund. After the Appropriation Bill has been considered and passed by the Legislative Assembly it is transmitted to the Legislative Council for its recommendations. The Legislative Council is empowered to make recommendations and is required to return the Bill within fourteen days of its receipt to the Legislative Assembly with or without any recommendations. The Legislative Assembly may either accept or reject any of the recommendations of the Legislative Council. If it accepts any of the recommendations, the Appropriation Bill is deemed to have been passed by both the Houses with the amendment recommended by the Legislative Council and accepted by the Legislative Assembly. If on the other hand, it does not accept any of the recommendations of the Legislative Council, the Bill is deemed to have been passed by both the Houses in the form in which it was passed by the

Assembly without any of the recommendations made by the Legislative Council. The Governor's assent to the Bill is obtained thereafter. After the Governor gives the assent, the amount shown in the Act assented to by the Governor and the Schedule thereto become the sanctioned grants for expenditure under the various Demands.

(Paragraph 12.)

20. A "unit of appropriation" means the correct account head for which a specific appropriation is placed at the disposal of a spending authority. It may either be a sub-head or a detailed head of account.

V. BUDGET ESTIMATE.

Revenue and Receipts—Part I.

21. In the preparation of the Budget Estimate, the aim is to achieve as close an approximation to the actuals as possible both on the receipts side and on the expenditure side. It is, therefore, essential that it is prepared with proper care. In Part I of the Budget, proposals for receipts and expenditure should be based on standing sanctions only.

22. The following instructions should be carefully observed in preparing the estimates :—

(a) *Receipts Side.*—(i) The estimate should be based on the existing rules and rates of taxes, duties, fees, etc., and any increase or reduction in the rates can be proposed only when they are sanctioned by the Government.

(ii) The estimates should show only the amounts actually expected to be received during the budget year.

(iii) Provision should be made in the revenue estimates, where necessary for refunds which are shown under a separate minor head "Deduct—Refunds" under the Major Revenue head.

(iv) The actuals of the past year (with the original and the revised estimates) should be compared and any abnormal variation checked.

(v) When several items of a miscellaneous nature are grouped under a single head of account, details of the more important items should be given along with the estimates proposed for each item in the explanatory note.

(Paragraphs 27 to 29.)

(b) *Expenditure Side.*—(i) The estimates of expenditure should be based on what is expected to be actually paid or spent under proper sanction during the year including arrears of past years. The need for every item must be fully scrutinised before provision for

it is included and the amount should be restricted to the absolute minimum. The various general or special orders issued by Government for economy in expenditure must be carefully borne in mind while preparing the estimates.

(Paragraph 30.)

(ii) The average of the actuals of the past *three* years as also the revised estimates for the current year should be referred to while assessing the current year's expenditure.

(Paragraph 33.)

(iii) The pay, leave salary and fixed allowances of a Government servant for a month become due only at the end of the month. Provision for them for the month of March should be made in the budget of the following financial year.

(Paragraph 36.)

VI. REVISED ESTIMATES.

23. The Revised Estimate is an estimate of the probable receipts or expenditure for a financial year framed in the course of that very year with reference to the actual transactions already recorded during the portion of the year which has already gone by and anticipated expenditure for the remaining portion of the year in the light of the sanctions already issued or any other relevant facts. The mere preparation of a revised estimate does not authorise any expenditure. If provision has been made for additional expenditure in the revised estimate, it is necessary to apply separately for the additional appropriation required.

(Paragraph 46.)

24. The Revised Estimates for the current year should be the index of the Budget Estimates for the next year. It is, therefore, essential that they are prepared with great care so that they may approximate as closely as possible to the actuals.

(Paragraph 48.)

25. The Revised Estimates are generally based on the actuals of the first four or six months of the year. Suppose, at the time of preparation of the Revised Estimate the actuals for the first four months of the current year are available, the Revised Estimate will be calculated as follows :—

(a) by adding to the actuals of the first four months of the current year, those of the last 8 months of the previous year ; or

(b) by taking the proportionate figure $12/4$ (i.e., three times) the actuals of the first 4 months ; or

(c) by assuming that the Revised Estimates for the current year will bear the same proportion to the actuals of the first four months as the actuals of the previous year bore to those of the first four months of that year.

26. The Heads of Departments and other estimating officers should use their discretion and adopt one or other of the above methods or any other suitable methods for each particular case in the light of the actual trend of revenue or expenditure during the previous years.

(Paragraph 50.)

VII. CHARGES IN ENGLAND.

27. The bulk of the State Expenditure is incurred in India ; but a small part of it is incurred abroad. Stores required for the State are purchased in several foreign countries. Purchases in the United Kingdom and in certain European countries are made through the India Stores Department, London.

(Paragraph 52.)

28. The High Commissioner for India in London is provided with funds by the Union Government. Expenditure is met from this and recouped by passing on the debits to Tamil Nadu Government. The charges incurred in England fall mainly under the following categories :—

(a) Purchase of Stores.

(b) Leave salaries and deputation pay payable in England.

(c) Sterling Overseas pay (where admissible and drawn in England).

(d) Pension and annuities, gratuities, etc.

(e) Miscellaneous items like scholarships, contributions, stipends, cost of publications, indented through the High Commissioner, etc.

(Paragraph 53.)

29. The High Commissioner is the disbursing officer in regard to charges in England under his control ; but he makes payments as a rule only in accordance with the sanctions accorded by the Tamil Nadu Government and their officers. Hence, the Heads of Departments and other estimating officers should prepare the estimate for these charges in the first instance. The High Commissioner is empowered to correct the estimates sent to him, wherever necessary on the basis of further information available with him with regard to the progress of expenditure, the price of stores and the dates on which the stores will be ready and payments made.

(Paragraph 54.)

30. For purposes of budget-estimates, the rate of 2½ Rupees to a pound is adopted.

(Paragraph 55.)

31. In the case of direct purchase of stores in a foreign country other than the United Kingdom and the United States of America, payments are made direct to the suppliers by the purchasing officers like any other payment in India.

(Paragraph 52.)

VIII. PART II—ESTIMATES.

32. Part II Estimates are the estimates of the cost of schemes involving new expenditure or abandonment of existing revenues. The estimates should be sent to Government before 1st October of each year. They are prepared in two parts—one for Plan Schemes and the other for Non-plan Schemes.

33. The following classes of new expenditure will be considered under Part II of the Budget Estimates :—

(a) All schemes of new expenditure, the cost of which exceeds Rs. 10,000 per year recurring or Rs. 50,000 non-recurring.

(b) Schemes involving the abandonment of existing revenue when the amount of revenue to be forgone exceeds Rs. 25,000 per annum recurring or Rs. 1,00,000 non-recurring or when the scheme involves a change of policy.

34. The exceptions to this rule are :—

(i) Temporary additions to cadres purely for temporary work, e.g., revision of departmental manuals, etc.

(ii) Temporary additional posts in the Public Works Department to supplement the quasi-permanent and permanent cadres for the execution of original major and minor works for which special temporary establishments have not been employed.

(iii) Additional posts, the cost together with leave and pension contribution of which is recovered so as to bear only a trivial amount to be debited to the State Consolidated Fund.

(iv) Permanent retention of establishments which have been sanctioned on a temporary basis in the first instance.

(v) Extension of temporary additions to cadres within the budget year when such extension is considered essential.

(Paragraph 65.)

35. Every proposal or scheme must be explained fully and concisely and its financial implications, both immediate and ultimate, as also to physical targets clearly brought out. Schemes relating to works must be accompanied by sketch plans and approximate estimates.

(Paragraphs 66 and 69.)

IX. CONTROL OF EXPENDITURE.

36. The Head of the Department is the Chief Controlling Officer. The Head of the district is the subordinate controlling officer. The Head of an office is a disbursing officer under the control of the Chief Controlling Officer and the subordinate controlling officer. The Chief Controlling Officers will be responsible for controlling expenditure from the charged appropriations placed at their disposal and will exercise control through the subordinate controlling officers and the disbursing officers subordinate to them.

(Paragraph 115.)

37. The Chief Controlling Officer will ensure (1) that the grant placed at his disposal is spent only on the objects for which it has been provided, (2) that the expenditure is kept within the sanctioned grant and (3) that all financial rules and regulations are observed in expenditure by himself and by his subordinates.

(Paragraph 118.)

38. Each Disbursing Officer maintains a Register in Form 'C' of his disbursement and liabilities in which entries are made then and there. The entries in the several columns are totalled at the end of the month. The total shows the monthly and the progressive expenditure to the end of the month under units of appropriation relating to his office. The progress of expenditure under each item is watched with reference to the amounts allotted to him. After the close of each month, the disbursing officer, after reconciliation with the treasury figures, forwards to the subordinate controlling officer, an extract of his account in Form 'C' containing figures of expenditure in cash, adjustments made by the Accountant General, Madras and undischarged liabilities.

(Paragraph 123.)

39. The Subordinate Controlling Officer should consolidate in form 'D' the figures in his own Register of disbursements (Form 'C') and figures in the extract received from the disbursing officers. After reconciliation with the Treasury Officers, he should send an extract of his Register in form 'D' to the Chief Controlling Officer.

(Paragraph 124.)

40. The Chief Controlling Officer should consolidate in Form 'D', his own expenditure (in form 'C') and that shown in the extracts received from the subordinate controlling officers and all adjustments communicated by the Accountant-General, but not taken into account by his subordinate officers. He should send an assistant to the office of the Accountant General, to reconcile the discrepancies between the departmental figures and booked figures in the office of the Accountant General. Necessary adjustments

are then made in the departmental Registers and in the books of the Accountant General, and the fact is intimated by each to the other. The Chief Controlling Officer then sends a certificate to the Accountant General that his figures have been reconciled with the figures in the Office of the Accountant General. If the office of the Chief Controlling officer is outside Madras, he should send to the Accountant General, Madras, on or before 28th day of the month following that to which the account relates, an extract in Form "D" by post. The Accountant General will check the figures with his own accounts and take steps to reconcile the figures.

(Paragraph 127.)

41. The objects achieved by the reconciliation of departmental figures with the figures booked in the office of the Accountant General, Madras, are as follows :—

(1) Misclassifications in accounts are rectified.

(2) Accurate accounts are maintained by the Chief Controlling Officer to enforce sufficient departmental financial control.

(3) The Accounts maintained in the office of the Accountant General are made accurate for compiling the final published accounts.

42. The Audit Department also watches the progress of expenditure against the grant as a whole and against the allotments for each sub-head and units of appropriation and takes appropriate steps whenever necessary.

X. RE-APPROPRIATION.

43. An appropriation is operative only until the close of the financial year. Any unspent balance of appropriation lapses on the 31st March. It is not available for utilisation in the following year.

(Paragraph 136.)

44. Savings due to over-budgeting or postponement of economy in expenditure should be surrendered to the Finance Department. The Finance Department will resume the amount and hold it under the concerned grant or re-appropriate the same towards "lump-sum deductions made for probable savings" under the grant where such deductions have been made.

(Paragraph 137.)

45. All savings anticipated by the Chief Controlling Officers should be reported by them with full details and reasons to the administrative departments concerned of the Secretariat. No amount out of savings should be held in reserve for meeting additional expenditure not already approved by the competent authority.

(Paragraph 138)

46. The Re-appropriation is permissible only when it is known or anticipated that the appropriation for the unit from which funds are diverted will not be utilised in full or that savings can definitely be effected in it.

(Paragraph 140.)

47. Re-appropriations are *not* permissible in the following cases :—

(i) From one grant to another.

(ii) From the 'Charged' to the 'Voted' Section or *vice-versa*.

(iii) To provide for new expenditure whether 'Voted' or 'Charged'.

(iv) To increase or provide for the expenditure on any item, the provision for which was specifically reduced or disapproved by the Assembly through a substantive or a token cut.

(v) After the close of the Financial Year.

(Paragraph 141.)

48. The Finance Department have powers to sanction any re-appropriation within a grant from one major head, minor head or a sub-head to another. The Controlling Officers will have powers to sanction any re-appropriation within a grant between the heads within a minor head if the expenditure is under the general control of the administrative department concerned or if the re-appropriation does not involve the undertaking of recurring liability or if it is not for the purpose of meeting expenditure on an object for which a provision has not been made in the Appropriation Act.

(Paragraph 145.)

49. Normally, the appropriation against the several sub-heads as shown in the original budget estimate should not be exceeded. However, there may be unavoidable and unforeseen circumstances during the course of the financial year making it necessary to incur urgently fresh expenditure under one or more sub-heads or to incur expenditure on a "New Service" not contemplated in the original budget estimate. In such cases, the approval of the Legislative Assembly to any additional expenditure over the amount voted by it for gross expenditure in a grant will be taken by means of a "Supplementary Grant". Pending the authorisation of funds by the Legislature, an advance may be sanctioned by the Governor from the Tamil Nadu Contingency Fund to enable urgent expenditure being incurred. Such advances are sanctioned by the Finance Department, on receipt of application in the prescribed form from the Heads of Departments concerned. These items of expenditure are regularised by making provisions in the Supplementary Estimates to be presented to the Legislature.

(Paragraph 151.)

XI. COMMITTEE ON ESTIMATES.

50. The Committee on Estimates is a Committee constituted by the Legislative Assembly for the examination of such of the estimates as the Committee may choose to examine or are specifically referred to it by the House or Government. The constitution and the functions of the Committee are regulated by the Tamil Nadu Legislative Assembly Rules as may be in force from time to time.

(Paragraph 187.)

51. The functions of the Committee are (1) to suggest improvements in organisation, efficiency or administrative reform consistent with the policy of the Government, (2) to suggest alternative policies in order to bring about efficiency and economy in administration, (3) to examine whether the money is well laid out within the limits of the policy implied in the estimates and (4) to suggest the forms in which the estimates should be presented to the Legislature.

(Paragraph 188.)

52. The Committee will consist of 14 members in addition to the Finance Minister and the Chairman of the Committee on Public Accounts who will be ex-officio members. They will be elected from the Assembly from among the members. The term of office will be one year.

(Paragraph 189.)

53. The Chairman of the Committee is nominated by the Speaker from among the members of the Committee.

(Paragraph 190.)

XII. COMMITTEE ON PUBLIC ACCOUNTS.

54. The Committee on Public Accounts is a Committee of the Legislature. It is intended for the examination of the accounts showing the appropriation of sums granted by the House for the expenditure of the State Government, the annual finance accounts of the State Government and such other accounts laid before the House as the Committee may think fit to examine.

(Paragraph 200.)

55. The Committee will consist of not more than nineteen members in addition to the Finance Minister and the Chairman of the Committee on Estimates, who will be ex-officio members. Of these members, not more than fourteen members will be elected by the Assembly from among its members and not more than 5 members will be elected by the Council from among the members. The term of office of the Committee will not exceed one year. The Chairman of the Committee will be nominated by the Speaker from among the members of the Assembly elected to the Committee.

(Paragraph 201.)

56. The functions of the Committee are to scrutinise the appropriation of accounts of the State and the report of the Comptroller and Auditor General of India. The Committee has to ensure that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged. The Committee has also to ensure that the expenditure conforms to the authority which governs it and that every re-appropriation has been made in accordance with the rules prescribed. The Committee will bring to the notice of the Assembly every case in which it is not so satisfied. Any case which the Finance Department has requested it to bring to the notice of the Assembly will also be reported by the Committee.

(Paragraph 202.)

CHAPTER XII.

THE MADRAS ACCOUNT CODE.

I. INTRODUCTORY.

1. The Madras Account Code comprises three volumes. Volume I of the Code describes the functions of the Auditor General of India in relation to Government accounts. It also gives in brief the general principles and methods of accounting. Volume II of the Code contains the directions of the Auditor General of India relating to the initial accounts kept by treasuries and the forms in which accounts are rendered by them to the Audit and Account offices under his control. Volume III contains the Auditor General's directions regarding the initial and subsidiary accounts kept by the Public Works and Forest Department offices and the accounts submitted by these officers to the Audit and Account Officer. The Treasury accounts and the forms mentioned in Volume II are briefly discussed in this Chapter.

2. The Government accounts are kept in the following three parts :—

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

Each State Government has got separate accounts under the three parts.

3. Part I—Consolidated Fund consists of—

(i) "Revenue" Division dealing with the proceeds of taxation and other receipts classed as revenue and the expenditure, the net result of which represents the revenue surplus or deficit for the year, e.g., Land Revenue receipts, establishment charges, etc.

(ii) "Capital" Division dealing with the expenditure met usually from borrowed funds. It also includes receipts of capital nature intended to be applied as a set off to capital expenditure, e.g., Expenditure on construction of buildings, etc., expenditure of capital nature and capital receipts.

(iii) "Debt" Division comprises loans raised by Government of a purely temporary nature classed as "Floating Debt," e.g., Public debt incurred and discharged loans to local bodies etc., and recoveries from them.

4. Part II—Contingency Fund of the State is in the nature of an imprest created from a non-recurring contribution from the Consolidated Fund under the Contingency Fund Act, 1954, as provided

in Article 267 of the Constitution. It is intended to provide for advances for meeting unforeseen expenditure arising in the course of a year, pending authorisation of such expenditure by law to be passed by the State Legislature.

5. Part III—Public Account pertains to moneys received by Government which are not creditable to the Consolidated Fund. It comprises of—

- (a) Unfunded Debt (State Provident Fund);
- (b) Deposits and Advances; and
- (c) Remittances.

6. The accounts relating to (a) and (b) above record transactions in respect of which the Government act as bankers receiving amounts which they afterwards repay and paying out amounts which they subsequently recover. The remittances comprise merely adjusting heads and all entries under them are cleared eventually by adjustment under final heads (1) Forest, (2) Public Works Department Remittances:—

7. The structure of accounts consists mainly of the following divisions.

- (1) Major Head,
- (2) Group Head,
- (3) Minor Head,
- (4) Sub-head,
- (5) Sub-head of appropriation, and
- (6) Detailed head.

Examples :

- (1) Major Head—19. General Administration.
- (2) Group Head—District Administration.
- (3) Minor Head—o. General Establishment.
- (4) Sub-head—A. Collectors and Magistrates.
- (5) Sub-head of appropriation—3. Allowances and Honoraria.
- (6) Detailed Head—Travelling Allowance.

8. "Major Head" means a main head of account for the purpose of recording and classifying the receipts and disbursements of public revenues.

9. "Minor Head" means a head subordinate to a Major Head or a Group Head.

10. "Group Head" means an intermediate head of account introduced between a major and the minor heads under it when the minor heads are numerous and can conveniently be grouped together, under such intermediate heads.

11. "Sub-head" means a head subordinate to a minor head.
12. "Sub-head of appropriation" means a head subordinate to a minor head or where a minor head is split up into one or more sub heads to a sub-head for which an appropriation is separately made in the Budget Estimates.
13. "Detailed Head" means the correct accounting unit under which the transactions of Government are recorded in the accounts and is also the lowest unit for which figures are given in the Budget Estimate.
14. To avoid confusion, all receipt heads have a Roman number affixed to the head of account and charges head "an Arabic number"—Example : IX. Land Revenue (Receipts)—19. General Administration—(Expenditure).
15. For each department, there is a major head of account for recording the total receipts and disbursements of that department. Expenditure under a major head is classified under several minor heads and sub-heads and lastly under detailed heads. Group Heads are introduced only where necessary.

II. CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS.

16. Each item of receipt and payment that takes place at a treasury is broadly classified in the treasury accounts—

(i) with reference to the Government to which the transaction relates, viz., the Central or the State Government ; and

(ii) with reference to the department or heads of receipts and expenditure as prescribed by the Accountant General.

(Article 4.)

17. Any transaction which cannot be allocated directly to any particular department or to any of the prescribed heads of classification should be entered in the accounts as an "unclassified item" and the Accountant General will clarify the position.

(Article 5.)

18. The transactions of the Central Government are accounted for in separate sets of books and registers in the State treasuries.

(Article 6.)

19. The transactions relating to other States are classified in the "State" section of the treasury accounts under the suspense head "Inter-State Suspense Account-- Government of."

(Article 8.)

20. The transactions relating to "Railways" are classified under the head "Adjusting Account with Railways—Railways" in the accounts of the State treasuries.

(Article 9-A.)

21. Transactions on behalf of other countries (other than the Government of Burma and Pakistan) are classified under appropriate heads of accounts in the Central section of the treasury accounts; while those relating to Burma and Pakistan are classified according to the instructions of the Accountant-General.

(Article 10.)

22. Receipts and payments on account of the Reserve Bank originating in a State treasury or sub-treasury are credited or debited to the head "Accounts with the Reserve Bank" in the State section of the Treasury Accounts.

(Article 11.)

23. A remittance between any two treasuries, whether made direct or through currency chests will be classified in the treasury accounts as "Local Remittance" if both the treasuries are under a single Government and as "Foreign Remittance" if the treasuries are under different Governments.

(Article 17.)

24. Remittances between two sub-treasuries in the same district or between a treasury and a sub-treasury under its control will be treated as merely "Transfers within the Treasury".

(Article 19.)

25. Remittances from a District Treasury to the Mint will be accounted for in the treasury accounts as payments on account of Central Government and classified as "Foreign Remittance".

(Article 20.)

26. When a payment is authorised to be made "by transfer", i.e., by entry of the amount in the accounts under the same head of receipt, there will be a corresponding entry in the accounts under the appropriate head of expenditure.

(Article 25.)

III. RECORDS IN THE TREASURIES.

(i) *Non-Banking Treasuries.*

27. The Treasurer in a District Treasury (which is not a banking treasury), will maintain a simple Cash Book (without Subsidiary Registers) in which each receipt and payment will be posted at the time of each transaction. Payments made "by transfer" will not find place in the Cash Book as there is no payment of cash.

(Article 29.)

28. In a sub-treasury, the Shroff will maintain the Cash Book in two volumes—one for receipts and the other for disbursements.

(Form T.A. 1.)

29. A Cash Balance Register in Form T.A. II will also be maintained.

(Article 29—L.R.1.)

30. A Day-Book in Form T.A. III will be maintained in each treasury and every receipt into or payment from the treasury will be entered in it. Receipts and payments relating to certain departments and classes of transactions will be entered in detail in the Subsidiary Registers and not in detail in the Day Book. The total receipts or payments recorded in detail in each Subsidiary Register will be carried to the Day-Book at the close of each working day.

(Article 32—34 L.R.)

31. The receipts and disbursements on behalf of Railways will be posted separately for each Railway in Forms T.A. 10 and T.A. 11.

(Article 38-A.)

(ii) Banking Treasuries.

32. Where the cash business of a treasury is conducted by the Bank, the Bank renders two daily accounts of receipts and disbursements for Central and State Governments.

(Article 42.)

33. The transactions reported by the Bank in the daily statement of receipts and payments will be posted into the Cash Book either direct or through some Subsidiary Register, in the same way as transactions taking place in non-banking treasuries.

(Article 43.)

IV. INCORPORATION OF SUB-TREASURY ACCOUNTS.

34. The transactions that occur at a sub-treasury are reported to the district treasury in a daily sheet in Form T.A. 8 supported by vouchers showing receipts, disbursements and balance of the day. The transactions of the Central Government and the State Government are reported in separate daily sheets.

(Articles 47 and 49.)

35. The sub-treasuries in Tamil Nadu render monthly classified accounts to the district treasury. The sub-treasury transactions are incorporated into the accounts of the district treasury only monthly.

(Article 47—Local Ruling 1.)

36. The cash balance in a treasury/sub-treasury is verified daily by the Treasury Officer/Sub-Treasury Officer and any amount found surplus or deficit should be brought to account as such in the cash book on the receipt or payment side, as the case may be.

(Article 54.)

V. DEPOSITS.

37. An amount should be credited as a deposit only under the orders of a competent authority. Any amount which can straight-away be credited to any head of account should not be placed among 'Deposits.'

(Article 62.)

38. Each item of deposit received is entered in a Register (Form T.A. 20) and numbered. It is recorded in the name of the person from whom it has been received and not in the name of the Government servant through whom it is received.

(Articles 64 and 65.)

39. Each repayment of deposits will be recorded both in the Register of Repayments (Form T.A. 21) and in that of Receipts (T.A. 20). In the latter register, the date and amount of the repayment are also noted.

(Article 66.)

40. When a deposit is adjusted by transfer to some other head of account, the head of account and the item in which it is included in the treasury accounts should be noted both in the Register of Receipts and in the Register of Repayments.

(Article 67.)

41. The amount of a lapsed deposit, when refunded will be shown in the treasury accounts as a "miscellaneous refund" and not as a "Repayment of Deposit".

(Article 68.)

42. Deposits made at a sub-treasury should be brought, item by item, through the daily sheet to the District Treasury Registers and must be numbered in the general series. In respect of transactions relating to Personal deposits—such as Wards, Estates, Dispensaries, Municipalities, etc., the daily totals of the transactions may be noted in the Registers in the district treasury.

(Article 75.)

43. The Receipt Registers and the Repayment Registers are maintained in Form T.A. 20 and Form VI at a district treasury.

(Articles 75-77—L.R. 2.)

VI. MISCELLANEOUS ACCOUNTS.

44. In every treasury from which revenue advances are made one or more plus and minus memoranda (Form T.A. 46) will be maintained. The advances when made will be debited and all recoveries, when effected, credited. In Tamil Nadu, the treasury

keeps plus and minus memoranda for the following classes of advances and other recoverable amounts:—

(1) Cost of Survey of estates not under the management of the court of wards.

(2) Advances to cultivators made by officers of the Revenue Department, the Agriculture Department and the Industries Department.

(3) Imprests for minor irrigation works.

(4) Survey advances.

(5) Advances under special laws.

(6) Miscellaneous loans and advances.

(Article 96 and L.R. 1.)

VII. ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES.

45. The Treasury Officer will render separate monthly classified accounts to the Accountant-General for transactions of the Central Government and the State Government. These accounts will be supported by separate lists of payments, schedules, vouchers, etc. A classified list of each day's receipts and payments will be prepared in Form T.A. VII from the Accountants' Day-book. The receipts and charges entered in the classified list will be totalled and agreed with the totals in the Day-book. There is an intermediate register called "The Posting Register" and it is used in compiling the monthly account from the daily accounts. The Sub-Treasury Posting Register will be posted from the daily classified lists before the despatch of the vouchers to the district treasury. The Posting Register of a district treasury is used for compiling the transactions of the entire district. The grand totals from the Posting Registers will be posted against the heads in the appropriate classified district treasury account and the details of vouchers are given on the expenditure side in the column provided. There is a separate account for each department or group of departments as fixed by the Accountant-General and a separate account for the transactions relating to Debt and Remittance heads. The main treasury account will contain only the major head totals of the revenue, service, debt, remittance, etc. After all the subsidiary accounts prescribed have been compiled and the major head totals posted into the main treasury accounts, the figures in the main account will be totalled and the account closed.

(Articles 95-99—L.R. 1 and 4.)

46. The district treasury vouchers and the vouchers received from the sub-treasuries will be listed in Form Nos. T.A., X-A and X-B of Madras Account Code, Volume II, and sent to the Accountant-General in two batches—the first and the second list of payments. The first list will include all transactions taking place at the district treasury from 1st to 6th of the month and all transactions taking place at the sub-treasury from the date following the date of the closing of accounts for the previous month up to 6th of the month. The second list will include transactions of the treasury and sub-treasuries for the rest of the month. The list of payments will be prepared separately for each major head of account.

(Articles 95-99.—L.R. 11.)

CHAPTER XIII.

THE MADRAS TREASURY CODE.

I. INTRODUCTORY.

1. The Madras Treasury Code comprises two volumes; the first contains the text of the Code and the second contains the appendices and forms. The first volume has been divided into three parts as noted below :—

Part I—The Madras Treasury Rules.

Part II—The Subsidiary Rules and the executive instructions under the Madras Treasury Rules.

Part III—Miscellaneous Statutory Rules and executive instructions.

2. The Code deals with the procedure for the payment of moneys into, withdrawal of moneys from and the custody of moneys in the Government account of the State. It also sets out the detailed procedure to be followed by the departmental officers in regard to Government money before it is paid into the treasury or bank and after it is withdrawn from the treasury or bank. The subsidiary rules and executive instructions relate to drawal and disbursement of pay, allowances, pensions and other charges, recoveries and refunds of revenue, deposits, preparation of vouchers, charges, etc., and the relation of the departmental officers with the treasury.

II. GENERAL SYSTEM OF CONTROL OVER TREASURY.

3. The Director of Treasuries is the Head of the Department of the Directorate of Treasuries and Accounts. The general administrative control of the treasuries and the sub-treasuries in the Tamil Nadu State is vested in him. He is responsible for the management, supervision and functioning of the Treasury and Accounts Organisation.

4. There is a District Treasury in all the district headquarters except the Madras District. In Madras, the Pay and Accounts Office, Madras functions as a Treasury in respect of claims against Government. Treasuries are of two kinds, viz., (1) Banking Treasuries and (2) Non-Banking Treasuries. The former does not keep cash while the latter keeps sufficient cash balance. Banking treasuries make payments through the Reserve Bank of India or through the State Bank of India acting as the Agent of the Reserve Bank of India. At a Banking treasury each day's transactions are posted *immediately* on the following day on receipt of daily statements from the Bank. In the case of non-banking treasuries, the day's

transactions are accounted for in the books on the same day. All the District Treasuries in this State are Banking treasuries. The Treasury Officer is the immediate executive controller of treasury. He attends to the day-to-day administration of the treasury in accordance with the Treasury Rules, the Subsidiary rules or instructions prescribed under them and the orders issued by the Government, the Director and the Accountant-General from time to time.

5. There is a sub-treasury at the headquarters of every taluk and some important sub-taluks. There are 124 sub-treasuries in the State. Only 18 sub-treasuries are non-banking sub-treasuries while the remaining are banking treasuries. A sub-treasury is under the general charge of the sub-treasury officer who attends to the day-to-day administration of the sub-treasury in accordance with the rules, orders contained in the codes and instructions issued by the Accountant-General, Madras, the Director and the Treasury Officer from time to time. The sub-treasury officer is personally responsible to the Treasury Officer for the due accounting of all moneys received in the sub-treasury and for the safe custody of cash, notes, stamps, opium, securities and other Government property.

6. There are also collection depots in the offices of some of the Deputy Tahsildars. A collection depot is not a sub-treasury; but merely a depot for the receipt of Government moneys. It has been established in the offices of some of the Deputy Tahsildars which are at a considerable distance from the nearest treasury, in tracts, where communications are difficult. A list of these collection depots is given in Appendix 6 of Madras Treasury Code, Volume II. The Accountant-General, Madras is the head of the office of Audit and Accounts. He is subordinate to the Comptroller and Auditor-General of India. He keeps the accounts of the State and exercises audit functions in relation to these accounts on behalf of the Comptroller and Auditor-General of India. At the beginning of each month, he receives from the treasuries monthly compiled accounts supported by requisite schedules, vouchers, etc., in respect of transactions which would have taken place in the treasury during the previous month. All treasuries shall submit two sets of accounts, one for transactions of the State Government and the other for transactions of the Union Government.

7. Every district treasury is the local depot for the custody and the sale of stamps of all descriptions. The stamps are of different kinds, viz.,

- (1) Non-Judicial Stamps.
- (2) Judicial—Part I.
- (3) Judicial—Part II.
- (4) Copy Stamps.
- (5) Revenue Stamps.
- (6) Service Postage Stamps.

(7) Tobacco Excise duty labels.

(8) Central Excise Revenue Stamps.

The treasuries obtain their requirements by placing indents on the Controller of Stamps, India Security Press at Nasik Road. Each treasury (local depot) maintains a reserve stock equal to the probable consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels, match excise bandrols and four months in the case of non-postal stamps in addition to the stock required for the current quarter or four months, as the case may be.

8. The issue of licence discs for motor vehicles is being done at the banking and non-banking sub-treasuries and some of the district treasuries. The sub-treasury officers concerned are the motor licencing officers for this purpose. The party remits the amount of the tax due for a particular vehicle for a quarter into the sub-treasury or into the bank and obtains the licence discs from the Motor Licencing Officer (Sub-Treasury Officer).

III. RECEIPT AND PAYMENT OF MONEYS.

9. Every officer receiving money of the Government should maintain a Cash Book in M.T.C. Form No. 5. All monetary transactions should be entered in the Cash Book as soon as they occur and be attested by the officer in token of check. The cash book should be closed daily and be completely checked.

[T.R. 10—S.R. 3 (a)]

10. Moneys received by Government servants in their official capacity should be paid in full into the Treasury or into the Bank without any undue delay. Moneys received by any department of Government on Government account should not be kept out of that account. Generally the moneys received as receipts should not be appropriated to meet the departmental expenditure.

[T. R. 7 (1)]

11. In certain excepted cases direct appropriation of departmental receipts for the departmental expenditure is authorised. A few examples are given below :—

(1) Diet money of witnesses.

(2) Cattle Pound receipts to meet feeding charges, disbursement of commission to pound-keepers, etc.

(3) Village collections for disbursing the allowances to temples, etc., treated as *beriz* deductions.

The other cases are detailed in T. R. 7 (2).

In all these cases the receipts and expenditure should be included under receipts and disbursement of Government by means of adjustments in Government accounts.

12. Any person paying money into the treasury shall present with it a memorandum or chalan in the form prescribed by the Government. The Chalan-M.T.C. Form 9 or 10 contains the following information :—

- (1) The Government servant or other person on whose account the payment is made with authority.
- (2) The amount paid in words and figures.
- (3) The nature of remittance.
- (4) The head of account to which the amount should be classified.
- (5) The allocation of the amount between Government and departments (if any such allocation has to be made).
- (6) Signature of Remitter.

It should be prepared (in triplicate). The chalans relating to each Subsidiary Register should be numbered in a separate monthly consecutive series and those which are entered directly in the Day Book should bear a separate series of numbers.

[T. R. 10—S. R. 12]

13. All moneys paid into the Government account at a treasury should be credited immediately on receipt under the appropriate heads of account in the Government accounts and will form part of the general treasury balance. As a general rule, no money should be kept in a treasury strong room unless it has been paid into the Government account and it forms part of the general treasury balance. However, there are some exceptions to this rule. The following amounts when received at the treasury are brought to a Register called "Treasurer's/Shroff's Amapath Balance Register" in form 16 of the Madras Treasury Code, Volume II. The amounts are brought to account immediately when the treasury opens on the next working day :—

- (a) A village remittance which is received when the treasury is not open for transactions.
- (b) A treasury or currency remittance which is received when the treasury is not open for transactions.
- (c) Other money sent by a Government servant from a distance for payment into the treasury (or paid in respect of postal money orders) which is received when the treasury is not open for transactions.

[T. R. 10—S.R. 15]

14. The Treasury Officer or the Sub-treasury Officer is responsible for the safe custody of the amounts in the Treasury or the Sub-Treasury. Similarly the Bank is responsible for the safe custody of Government moneys deposited in the Bank.

[T. R. 11]

15. The Accountant-General may permit withdrawal of money for any purpose.

[T. R. 14]

16. A Treasury Officer may permit withdrawal of money for all or any of the following purposes :—

(i) to pay sums due from the Government to the drawing officer ;

(ii) to provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by :—

(1) other Government servants ; or

(2) private parties ;

(iii) to enable the drawing officer to supply funds to another Government servant from which to meet similar claims ;

(iv) to pay direct from the treasury or from the bank sums due by the Government to a private party ; and

(v) in the case of an officer or authority empowered to make investments of moneys standing in the Government account for the purpose of such investments.

[T. R. 15]

17. A Treasury Officer cannot permit withdrawal for any purpose not specified above unless expressly authorised by the Accountant-General.

[T. R. 15]

18. A claim against the Government will be made by presenting at the treasury a bill or other voucher in the prescribed form duly receipted and stamped when necessary. Every bill or other voucher will contain full details as to the amount and the nature of the claim and all particulars necessary for the proper classification of the payment in the accounts. A bill or other voucher drawn by a Government servant will be signed and when necessary countersigned by the Government servant competent to do so under the relevant rules. The Treasury or Sub-Treasury will receive and carefully scrutinise all bills and other vouchers prescribed. If the Treasury or Sub-Treasury officer is satisfied that a bill or other voucher is in order and that the claim is one which he is authorised to pay he will sign a payment order on it. Payment will then be made accordingly and entries made in the accounts.

[T. R. 16—S. R. 1]

19. Every receipt for a sum exceeding Rs. 20 should be duly stamped by the payee with a 10 P. Revenue Stamp. There are also exceptions to this rule. The exceptions are found in Appendix 11 of Madras Treasury Code, Volume II.

Examples : Receipts given by, or on behalf of, Government.

20. A Treasury Officer has no authority to act under an order of the Government sanctioning a payment unless the order is an express order to him to make the payment and even such special orders, in the absence of urgency, should be sent *through* the Accountant-General.

[T. R. 17]

21. A Treasury Officer should not honour a claim which he considers to be disputable. He should require the claimant to refer it to the Accountant-General.

[T. R. 18]

22. Generally, a payment will be made in the district in which the claim arises unless the Government by a general or special order direct otherwise.

[T. R. 19]

23. The leave salary of a Gazetted Government servant who draws his leave salary in India may be paid in any district of the State. The leave salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn, if he were on duty.

[T. R. 20]

24. Pensions payable in India may be paid in any district of the State.

[T. R. 21]

25. A Gazetted Government servant can draw his pay, leave salary or allowance, etc., only on receipt of an authorisation (Pay Slip) from the Accountant-General, Madras. If there is any change in the emoluments also, due to sanction of increment, etc., the revised rates of pay, etc., can be drawn only on receipt of the pay slip from the Accountant-General, Madras. Every treasury will keep a register showing the names of all Gazetted Government servants who draw their pay from it. As soon as each pay slip issued by the Accountant-General is received, the amount mentioned in it should be entered against the name of the Government servant concerned.

[T. R. 22]

26. In respect of a claim of pay or allowances to a Government servant for the first time in a district, the claim should be supported by a last pay certificate issued by the drawing officer or the Treasury Officer of the former station. The last pay certificate will be in the form prescribed in Appendix 17—Madras Treasury Code, Volume II. It will contain details of the date of handing over charge of the previous post, the pay and allowances drawn up to the date of relief, advances taken and outstanding and other recoveries to be effected on account of funds, income-tax, etc. Any payments which may be due are also indicated in it. Pay in

the new station is claimed and deductions effected with reference to the entries in the last pay certificate. No payment can be made at the new station without the productions of the last pay certificate. The production of the last pay certificate is not necessary in the case of persons newly appointed to Government service. When once a last pay certificate is issued to a Government servant, the Treasury Officer will not permit any withdrawal in respect of pay or allowances of a Government servant unless the certificate is first surrendered.

[T. R. 23]

27. The District Collector may in urgent circumstances like floods, earthquake and the like, authorise and require a Treasury Officer to make a payment without complying with the provisions of these rules. In all such cases, a copy of the order in writing should be sent to the Treasury Officer, who in turn will report, at once, the payment to the Accountant-General. When the Collector is absent on tour from headquarters or is incapacitated, the Headquarters Sub-Collector or the Divisional Officer or any other Gazatted Officer performing the duties of the Collector may exercise these powers. When money is very urgently required for expenditure connected with defence or other emergent purposes, if no such officer is on the spot, the Treasury Officer himself may make such payment.

[T. R. 27—Instructions]

28. A Government servant who is authorised to draw moneys by cheques shall notify to the bank or treasury the number of each cheque book brought into use and the number of cheques it contains.

[T. R. 28]

29. A Government servant who is authorised to draw or countersign cheques or bills payable at the treasury or the bank should send a specimen of his signature through the superior or other officer whose specimen signature is already with the Treasury. When the Government servant makes over charge of his office to another, he should send a specimen of the relieving Government servant's signature to the Treasury Officer or the Bank. The Treasury Officer should keep the specimen signature slips of Government servants who draw on his treasury pasted in a Register for reference.

[T. R. 29]

30. The Treasury Officer is responsible for recovering from a drawing officer, as soon as an audit objection regarding the payment of an amount is received from the Accountant-General, Madras, without regard to any correspondence undertaken or contemplated. The drawing officer should also repay the amount as directed by the Accountant-General.

[T. R. 31]

31. A Government servant supplied with funds for expenditure is responsible for the funds until an account of them has been rendered to the satisfaction of the Accountant-General. He is also responsible for seeing that payments are made to persons entitled to receive them. He should maintain the prescribed accounts for watching the correct disposal of the money (e.g. by disbursement of pay, allowances, etc., among the staff) and for checking the cash balance in the office.

[T.R. 32 (b)]

IV. PAYMENT TO GAZETTED OFFICERS.

32. Pay, allowances, etc., will be paid to a Gazetted Officer on his personal claim in the pay bill form (Form 42 M.T.C.) and to his personal receipt. At his request the amount may be paid to a messenger at his own risk. A life-certificate should be furnished on a leave salary bill by a well-known person, if the Government servant does not appear in person to take payment. If the bill is presented through a bank which has executed an indemnity bond, no life certificate is necessary.

[T. R. 16—S. Rs. 3, 4, 5 and 6 (a)]

V. BILLS OF NON-GAZETTED GOVERNMENT SERVANTS.

33. Generally, the bills of the non-gazetted Government servants will be drawn by the head of the office. Separate bills should be prepared for :—

(1) Permanent establishments.

(2) Temporary establishments.

(3) The Government servants for whom no establishment returns are submitted and no service books maintained.

In respect of temporary establishments, the G.O. number and the date up to which retention was sanctioned should be specified.

34. The following documents should be attached to the Pay Bill of an office establishment :—

(1) Average pay calculation sheet, when leave salary is claimed. This shows how the leave salary amount is arrived at.

(2) Absentee statement showing the name and designation of each absentee, his pay, the nature of the absence, leave salary, if he is on leave, the name, designation and pay of the officiating Government servant and the additional pay for officiating.

(3) Last Pay Certificate—when the name of a Government servant appears for the first time in the establishment bill, unless it is a first appointment.

(4) Increment certificate in support of increment, if claimed in the bill.

(5) Schedule of deductions in the prescribed forms on account of advances, Postal Life Insurance, Provident Fund, etc., to facilitate proper classification and for posting in the ledgers in the Accountant-General's office.

35. Every drawing officer should attach to each bill or voucher presented at the treasury/sub-treasury for encashment, a slip in Madras Treasury Code, Form 100 in which the particulars of the major head, minor head, sub-head of appropriation, previous expenditure and expenditure upto-date should be noted. The Treasury Officer will return the slips to the drawing officer concerned after noting the voucher number of the bill to enable the Accountant-General to correspond, if necessary, with the departmental officers concerned direct without the intervention of the treasury. A Register in Form 100-A will be maintained in the treasury for keeping a record of the disposal of the treasury voucher slips. On receipt of the treasury voucher slips from the treasury, the drawing and disbursing officer will note down the treasury voucher number and date in column 11 of the Register in Madras Treasury Code No. 70. [T. R. 16—S. R. 2(a)]

36. After the grant of a pension to a retired Government servant by the competent authority, the Accountant-General issues a Pension Payment Order in two halves of which one, known as the disburser's half, is kept in the treasury at which payment is to be made and the other is delivered to the pensioner. Payments of pension should be recorded in both halves of the Pension Payment Order and attested by the initials of the disbursing officer in the cages provided for each month on the reverse.

[T. R. 16—S. Rs. 64 and 72 (b)]

37. The detailed procedure for the payment of pensions and identification of pensioners is found in subsidiary rules 64 to 94 of Treasury Rule 16.

38. The monthly account is an account for the district comprising the opening balance of the previous month, the receipts and outgoings during the month and the closing balance for the month. The accounts of receipts and payments at a sub-treasury must be included, monthly in the accounts of the district treasury. The accounts in the district treasury are closed monthly on the last working day of the month. However, the monthly accounts of every sub-treasury should be closed at noon on the dates specified below. If the dates specified fall on a Sunday or a public holiday, the accounts may be closed on the previous working day :

	<i>Months.</i>	<i>Closing date.</i>
1 (a) February with 28 days	22nd
(b) February with 29 days	23rd
2 Months with 30 days	24th
3 Months with 31 days except March	25th
4 March	31st

[T. R. 5]

39. Currency chests are ordinarily established by the Reserve Bank of India at a treasury /sub-treasury which does not transact its cash business through the bank. All the district treasuries and some of the sub-treasuries in Tamil Nāḍu are banking ones. A separate currency chest has been kept at each of the non-banking sub-treasuries. The currency chest balance consists partly of notes and partly of coins. The contents of the currency chest are the property of the Reserve Bank; but the Government are responsible to the Reserve Bank for their safety. All the Government servants should take the same care to safeguard the currency chest balance as they are required to safeguard the money belonging to Government. A currency chest book in Form No. 36 of the Madras Treasury Code, Volume II should be kept in the chest. Every transaction relating to the currency chest should be entered in the book, proved and signed at every transaction by the officials in joint charge of the chest. They should satisfy themselves that the transaction has been correctly entered and that the balances have been correctly calculated.

[T. R. 11—Instruction 14]

CHAPTER XIV

THE MADRAS FINANCIAL CODE.

I. INTRODUCTORY.

1. The Madras Financial Code consists of two volumes. The first volume contains the text of the Code and the forms. The second volume contains the appendices. This Code contains the financial rules of the Government, such as rules for ensuring that revenue is collected properly, rules relating to financial powers of administrative authorities, rules for the purchase of stores, etc. It includes the rules and procedure regulating the various classes of receipt and expenditure—such as pay and allowances, contingency (including works and stores), grants, advances, etc. The rules of this Code apply to all departments. However, the detailed rules governing the demand and collection of revenue under the control of the various departments are contained in the respective departmental manuals. Some of the financial rules contained in the Madras Public Works Department Code, the Madras Public Works Account Code and the Madras Forest Department Accounts Code have also been included in this Code. The officers of the Public Works Department, the Electricity Department and the Forest Department should follow these rules supplemented by the special instructions, contained in their departmental Codes.

2. Every Government servant who is entrusted with the duty of collecting revenues due to the Government should assess the demands carefully and collect the revenues promptly. As regards expenditure, the general rule is that no Government servant may incur any item of expenditure from public revenues unless the expenditure has been sanctioned by a general or special order of the authority competent to sanction such expenditure and that sufficient funds have been provided for the expenditure in the Appropriation Act for the current financial year or by re-appropriation of funds sanctioned by a competent authority. All Government servants should see that proper accounts are maintained for all Government financial transactions with which they are concerned—whether it is a receipt or an expenditure. The Government will hold them personally responsible for any loss that may be found to be due to any neglect of the duties laid upon them by the provisions of this Code and the other Financial Codes issued by the Government. In this Code the expression “Head of a Department” refers to any authority specially declared by the Government to be the head of a department. A list of such heads of departments is given in Appendix I of Madras Financial Code, Volume II. The financial year means the year beginning with the 1st of April and ending with the following 31st of March.

II. RECEIPT, COLLECTION AND CHECK.

3. The responsibility for the recovery of rent in respect of any Government building in charge of a department other than the Public Works Department or the Highways and Rural Works Department which is wholly or partially used as a residence rests on the departmental officers. In respect of the buildings in charge of the Public Works Department or the Highways and Rural Works Department, the responsibility rests mainly on the Executive Engineer or the Divisional Engineer respectively of the division concerned in which the building is located. [Article 14.]

4. The duty of realising fines and of checking the receipts and refunds rests with the departmental Government servants.

[Article 26 (a).]

5. The Government have delegated powers to the departmental authorities to sanction refunds of revenues and they are found in Appendix 2 of the Madras Financial Code Volume II.

[Article 32.]

III. EXPENDITURE: GENERAL PRINCIPLES AND RULES.

6. A sanction for any fresh charge accorded by the Government or an authority subordinate to the Government lapses, if it has not been acted upon for a year and, if it is not specially renewed. [Article 50.]

7. Normally, a claim against the Government should be preferred within a year of its becoming due. If it exceeds one year, the authority of the Accountant-General, Madras has to be obtained.

[Article 52.]

8. There is a period of limitation for arrear claims against the Government. The period in respect of the claims of the kinds mentioned below is normally 3 years from the date on which the amounts claimed first became due for payment:—

(1) Pay and allowances, including leave salary.

(2) Pensions.

(3) Travelling Allowances.

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

If the delay in making a claim in the first instance under any of the items (1), (2) and (3) above is due to a mistake, the period of limitation is three years from the date on which the mistake was discovered.

[Article 55.]

9. The Accountant-General is responsible for the auditing of all expenditure charged against the Government. If any item of expenditure is found to be irregular or in excess of what is due he takes action to remove the irregularity or recover the excess amount paid through the Treasury Officer and the Drawing Officer.

[Article 57.]

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

[Article 59.]

IV. ESTABLISHMENT : CLAIMS OF GOVERNMENT SERVANTS AND RECOVERIES.

11. The Government have power to create or abolish any posts in connection with the affairs of the State.

[Article 62.]

12. The scales of pay for the various services and posts under the Government are generally fixed by the statutory rules governing the conditions of service relating to those services or posts respectively.

[Article 61.]

13. Generally, the pay, leave salary and other monthly recurring payments of a Government servant become due for payment only on the expiry of the month to which they relate. Such payment should not be made before the 1st working day of the next month.

[Article 72 (a).]

14. When the first two days (including Sunday) of a month (other than the month of April) are public holidays, the pay of the Government servants for the preceding month may be paid on the last working day before the holidays.

[Article 72 (c) (i).]

15. The payment due for a month is paid for the whole month only at the end of the month. However, in the following cases payment due for part of a month may be made at once without waiting till the end of the month :—

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

(2) When a Government servant is transferred to another Audit Circle and from one department to another involving change in the controlling authority.

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

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

[Article 72 (d).]



16. Drawing Officers should not sign pay bills earlier than is reasonably necessary in advance of the date of presentation at the treasury. Pay bills may be presented at the treasury duly signed five days before the last working day of the month to which they relate. [Article 73.]

17. The drawal of an increment in pay should be supported by attaching an increment certificate (in the prescribed form and signed by the competent authority) to the pay bill in which the periodical increment is drawn. [Article 75.]

18. Pay, leave salary and other emoluments can be drawn for the day of a Government servant's death. The hour at which the death takes place does not affect the claim. [Article 80 (a).]

19. A Travelling Allowance bill requiring the counter-signature of the controlling officer should be countersigned by him before it is paid unless the payment before countersignature is specially authorized by the Government. [Article 82 (a)]

20. Travelling allowance claims are normally made at the end of each month. However, the T.A. bills of Assistants and other subordinates who accompany an officer on tour should be prepared and cashed at convenient intervals during the tour and, as a general rule, immediately on return to the headquarters station. [Article 82 (b).]

21. A Government servant may be granted an advance by the competent authority towards the travelling expenses during a journey on tour. The amount advanced should not exceed the amount of T.A. to which the sanctioning authority expects the Government servant to become entitled for the journey. It should also not exceed the amount likely to be required to meet the travelling expenses for a month or for the probable duration of the tour whichever is shorter. The advance should be charged to the final head of expenditure concerned and not exhibited in the accounts as "advances". It should be adjusted in full when the Government servant returns to headquarters on completing the tour. The drawal of the second advance under this head is permissible only if the incumbent has preferred his claim to the controlling authority for the adjustment of the first advance amount. [Article 84.]

V. CONTINGENT CHARGES.

22. The term "Contingent Charges" or "Contingencies" is applicable to the incidental expenditure which is necessarily incurred for running an office. The main items are common to most offices, e.g., expenditure on furniture, books and periodicals, service postage and telegrams, bicycles, electric current, cleaning charges, customs duty on imported stores, freight and tour charges. [Article 91.]

23. The authorities competent to sanction contingent charges are mentioned in Article 93, Madras Financial Code, Volume I.

24. As a general rule, no money can be drawn from the treasury until it is required for immediate disbursement and on a proper voucher showing the precise nature of the expenditure. The permanent advance system is an exception to these rules. The Heads of offices have been granted an advance called "Permanent Advance" to meet unforeseen expenditure under "contingencies" because it would be inconvenient, if the expenditure is to be incurred only after preparing a bill and drawing the amount from the treasury. [Article 94.]

25. The permanent advance of the head of a department has to be fixed and sanctioned by the Government. The head of a department may sanction the permanent advance to a Government servant serving under him after getting the sanction of the Accountant-General, Madras. The authorisation of the Accountant-General, Madras should be obtained for the initial drawal of the permanent advance. [Article 95.]

26. Application for the initial grant of permanent advance or for the revision of the amount of the existing permanent advance should be submitted to the authority competent to sanction it through the Accountant-General, Madras. [Article 96.]

27. At the end of each calendar month, the head of the office should take steps to re-imburse the amounts covered by the vouchers. This may be done during the course of the calendar month also, when a transfer of charge of the head of the office takes place or when it is found necessary to draw money for contingent expenses. This may also be done at any time when the balance of the permanent advance in hand has become small. [Article 100.]

28. When a contingent charge of Rs. 50 or more is payable to a single private party, a separate contingent bill should be prepared for the amount and endorsed for payment to the party concerned. The other instructions regarding the endorsement of contingent bills in favour of private parties, etc., are described in Article 114.

29. Temporary advances are sanctioned by Government for meeting contingent expenditure of a specified kind or on a specific occasion either by a standing sanction or by individual orders on each occasion. Such advances may be drawn up to the amount of sanction in full or in instalments as may be necessary subject to the conditions specified in each case. For example, a Treasury or a Sub-Treasury Officer is authorised to advance under a standing sanction an amount not exceeding Rs. 800 in all (in one or more instalments) or Rs. 200, as may be required, to meet contingent

expenditure in connection with the examination to the Chief Superintendent of any examination held under the direction of (a) the Tamil Nadu Public Service Commission or (b) the Commissioner for Government Examinations. The advance should be adjusted by detailed bills and vouchers as soon as possible.

[Article 99.]

30. The difference between the permanent advance and the temporary advance is as follows :—

The permanent advance when spent is recouped. However, a temporary advance cannot be recouped. It is adjusted by detailed bills and vouchers and is closed. The amount of advance remaining unspent is remitted into the treasury.

31. Service postage stamps are postage stamps issued by the State Government with the words "Service" embossed on the stamps. They should be used only for prepaying postage on communications other than telegrams which are *bona fide* on the service of the Government and for meeting other charges payable to the post office for which service postage stamps are accepted. Proper accounts should be maintained in all the offices for the receipt and use of the stamps.

[Article 119.]

32. Municipal and other local taxes have to be paid by the Government also for the several buildings under the control of the State Government. If the building is occupied by a single department, that department should pay the tax.

[Article 120-1 (a).]

33. If the building is occupied by more than one department or if taxes are payable in a lumpsum for a number of buildings in a municipal or other local area, the taxes should be paid by the Revenue Department, if it is one of the occupants. If this is not so, the Government department which occupies the major portion of the building has to pay the amount. In any case of doubt, the Superintending Engineer will decide the matter.

[Article 120-1 (b).]

34. As a general rule, the tax paid by or passed on to a department occupying the whole or part of the building should be charged to the contingencies of that department. When, the whole or part of the tax is paid by the Public Works Department or another department, e.g., the Excise Department or the Forest Department, the payment should be charged to the maintenance estimate of the building.

[Article 120-1 (c).]

35. The taxes on Government buildings occupied as residences (including those required by the Governor and his staff) should be paid by the Public Works Department or the department which is in administrative control of the building.

[Article 120-2 (a).]

36. When a number of small offices are located close to one another one sweeper or waterman may be employed for all the offices put together. However, where small offices are scattered and a common full-time sweeper or waterman cannot be employed, only part-time arrangements should be made. The heads of departments may, if they consider it absolutely necessary, employ a full-time sweeper or waterman in their own offices.

[Article 120-A.]

VI. STORES.

37. Expenditure on stores is treated as contingent expenditure (except where stores are purchased for use on works) and is subject to the rules governing contingent charges.

38. A competent authority may incur expenditure on stores, subject to the limits on his power as prescribed in Appendix 5 of Madras Financial Code, Volume II and the existence of budget provision. Purchases may be made by the competent authority in the open market in India or through the Agency of the India Stores Department, London, or direct from manufacturers abroad or from the jail departments or other Government institutions.

[Article 123.]

VII. WORKS.

39. The term "works" covers construction and repairs of buildings, roads, irrigation projects, electrical works, as well as the manufacture, supply, carriage and repairs of tools and plant and other stores. Original works include all new constructions, additions and alterations to existing works and all repairs to newly purchased or previously abandoned buildings repaired to make them usable. Repairs and maintenance include all the operations required to maintain existing properties in proper condition. These are either "ordinary", e.g., white washing or "special" such as re-roofing, etc.

[Article 147.]

40. Works are classified as "Productive" or "Unproductive" in accordance with the rules in Appendix I of the Madras Accounts Code, Volume III.

[Article 148.]

41. The Public Works Department is responsible for the execution of all works which the Government have not specifically allotted to other departments. In special circumstances, a work for which the Public Works Department is responsible may be executed by another department on behalf of the Public Works Department by agreement between the two departments.

[Article 149.]

42. The Government have allotted to Forest Department all its own works as these are executed in out-of-the way localities and under special circumstances. It has a special engineering staff. The Government have allotted to the Excise Department its own works which do not require skilled labour.

[Article 150.]

43. In respect of Public Works Department buildings, Government have allotted to the departments which use them, works of petty construction and repairs with an estimated cost not exceeding Rs. 5,000 for any one work. In respect of buildings owned by departments other than Public Works Department all works are allotted to them.

[Article 151.]

44. As a rule, all original electrical works connected with Government buildings are executed by the Electricity Department. If the head of a department wishes to arrange for the execution of an electrical work himself he should apply to the Government for the allotment of the work to his department. He should also send the detailed plans and estimates prepared by a competent agency, call for tenders and get the work executed under a lumpsum contract method by a suitable agency.

[Article 154 (a).]

45. A minor irrigation source which irrigates less than 200 acres is in the charge of the Revenue Department. The Revenue Department will execute from the funds placed at its disposal all works connected with the minor irrigation works in its charge except those which require the technical skill and professional supervision of an officer of the Public Works Department.

[Article 155.]

46. A work can ordinarily be started only after a proper estimate for it has been prepared and sanctioned by the competent authority.

[Article 157.]

47. The powers delegated by the Government to the various departmental authorities to sanction expenditure on works of construction and repairs allotted to the respective departments are specified in Appendix II of Madras Financial Code, Volume II.

[Article 158 (a).]

48. Works are executed by one of the following methods :—

(1) *The departmental method.*—The Department itself purchases materials by inviting tenders and engaging the necessary daily labour. This method is adopted where no contractor is available or when it is considered economical.

(2) *The piece-work contract method.*—The piece-worker agrees to execute a specified work at specified rates without referring to quantity or the time of work. This method is adopted for petty works.

(3) *The lumpsum contract method.*—The contractor agrees to execute a complete work in accordance with the specifications for a lumpsum payment.

(4) *The schedule contract method.*—The contractor agrees to execute part of work at fixed rates. This method is adopted in the Forest and Agriculture Departments.

[Article 163.]

VIII. MISCELLANEOUS EXPENDITURE.

49. The powers which the Government have delegated to various authorities to sanction items of miscellaneous expenditure are given in Appendix 14 of the Madras Financial Code, Volume II. Miscellaneous expenditure means all expenditure other than that falling under pay and allowances, contingencies and works.

[Article 209.]

50. Discretionary grants are grants sanctioned at the discretion of the authorities concerned. They may be sanctioned by (i) the Governor, (ii) the Collectors of districts, (iii) the Deputy Inspector-General of Police, C.I.D., (iv) the Director of Harijan Welfare and (v) the Director of Fisheries. The objects for which such grants can be made and the other conditions and principles which apply to them are detailed in Article 213.

IX. LOANS AND ADVANCES.

51. The Government grant loans and advances under the following main-heads :—

Loans bearing interest.

I. Loans to Municipalities, Port funds, etc., including advances to cultivators.

II. Loans to Government servants.

Loans not bearing interest.

III. Advances repayable.

IV. Permanent Advance.

[Article 219.]

52. Advances of pay and/or travelling allowance are granted (1) to a Government servant who receives an order of transfer during duty or leave, (2) a Government servant employed in the Secretariat in respect of each authorised move to and from Ootacamund, (3) a Gazetted or non-gazetted Government servant of Raj Bhavan for

the move to and from Ootacamund every year in connection with the annual change of headquarters of the Governor.

[Article 239 (a).]

53. An advance should not exceed the monthly pay that the Government Servant is in receipt of immediately before transfer or the pay that he will be entitled to after the transfer whichever is less plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer or move to or from Ootacamund, as the case may be. The advance of pay will be recovered from the Government servant's pay in three equal monthly instalments. The first instalment should be deducted from the first full month's pay drawn after the transfer or move. The first two instalments should be fixed in whole rupees. The remaining balance (including any fraction of a rupee) will be recovered in the third instalment. The advance of the travelling allowance will be recovered in full in the Government Servant's travelling allowance bill for the journey.

[Article 239 (c).]

X. DEPOSITS.

54. In connection with the transaction of public business, the Government receive moneys deposited with them for various purposes by or on behalf of various public bodies and members of the public. The Government afterwards account for them by repayment or otherwise. Any department of the Government may receive such deposits. The transactions relating to moneys of this kind are accounted for in the "Deposits Section" of the Government Accounts.

[Article 261.]

55. Civil Deposits include—

- (i) Revenue Deposits.
- (ii) Civil Court's Deposits.
- (iii) Criminal Court's Deposits.
- (iv) Personal Deposits.
- (v) Public Works Deposits.
- (vi) Trust Interest Funds.
- (vii) Deposits for work done for public bodies or private individual.
- (viii) Unclaimed Provident Fund Deposits.
- (ix) Deposits of subscriptions for a Government loan.
- (x) Deposits in connection with elections.

[Article 262.]

XI. GENERAL.

56. The Government will hold a Government servant personally responsible for any loss sustained by the Government through fraud or negligence on his part and also for any loss sustained through fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Every Government servant should, therefore, exercise the same diligence and care in respect of all expenditure from public funds under his control as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

[Article 273,]

CHAPTER XV.

THE FUNDAMENTAL RULES AND THE MADRAS LEAVE RULES, 1933.

INTRODUCTORY.

1. The Fundamental Rules of the Government of Tamil Nadu contain the Fundamental Rules which were originally made by the Secretary of State-in-Council in 1922 under section 96-B of the Government of India Act, 1919. These Rules were framed to regulate the conditions of service of the civil services in India in regard to pay, allowances, leave, joining time, foreign service, etc. The rules were suitably altered after "Constitution of India" came into force on 26 January 1950. Under the Fundamental Rules, there are several subsidiary rules and instructions issued by the Government of Tamil Nadu.

2. The Fundamental Rules came into force with effect from 1 January 1922. They apply to all Government servants paid from the Consolidated Fund of the State. They also apply to any other class of Government servants to which Government may, by a general or special order, declare them to be applicable.

[F.Rs. 1 and 2.]

3. *Definitions.*—(1) "Pay" means the amount drawn monthly by a Government servant as (i) the pay other than special pay or pay granted in view of his personal qualifications which has been sanctioned for a post held by him substantively or in an officiating capacity or to which he is entitled by reason of his position in a cadre, (ii) special pay and personal pay; and (iii) any other emoluments which may be specially claimed as pay by Government.

(2) "Average Pay" means the average monthly pay earned during the ten complete months immediately preceding the month in which the event occurs which necessitates the calculation of average pay.

(3) "Personal Pay" means additional pay granted to a Government servant, (a) to save him from a loss in substantive pay in respect of a permanent post other than a tenure post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure, or (b) in exceptional circumstances on other personal considerations.

(4) "Special Pay" means an addition, in the nature of pay, to the emoluments of a post of a Government servant granted in consideration of—

- (a) the specially arduous nature of the duties, or
- (b) a specific addition to the work or responsibility, or
- (c) the unhealthiness of the locality in which the work is performed.

(5) "Substantive Pay" means the pay other than special pay, personal pay or emoluments classed as pay by the Government under Rule 9 (21) (a) (iii) to which a Government servant is entitled on account of a post to which he has been appointed substantively or by reason of his substantive position in a cadre.

(6) "Leave on average (or half or quarter average) pay" means leave on leave salary equal to average (or half or quarter average) pay, as regulated by rules 89 and 90.

(7) "Leave Salary" means the monthly amount paid by Government to a Government servant on leave.

(8) "Month" means a calendar month. In calculating a period expressed in terms of months and days, complete calendar months, irrespective of the number of days in each, should first be calculated and the odd number of days calculated subsequently.

(9) "Joining time" means the time allowed to a Government servant in which to join a new post or to travel to or from a station to which he is posted.

(10) "Lien" means the title of a Government servant to hold substantively either immediately or on the termination of a period or periods of absence, a permanent post including a tenure post to which he has been appointed substantively.

(11) "Time-Scale Pay" means pay which, subject to any conditions prescribed in these rules, raises by periodical increments from a minimum to maximum.

NOTE.—Time scales are said to be identical if the minimum, maximum, the period of increment and the rate of increment of the time-scales are identical.

(12) "Compensatory Allowance" means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes travelling allowance.

(13) "Foreign Service" means service in which a Government servant receives substantive or officiating pay with the sanction of the Government from any source other than the Consolidated Fund of the Union or of the State.

4. *General conditions of Service.*—(1) A person (except a Military Pensioner) can be appointed substantively to a post in Government service only if he produces a certificate of physical fitness in the form prescribed in Annexure I-A to the Rules. The Government may, in individual cases, dispense with the production of such certificate and may, by general order, exempt any specified class of Government servants from the operation of this rule. The certificate must be signed by a commissioned Medical Officer or a Civil Medical Officer of a rank not lower than a Civil Surgeon or an Honorary Medical Officer of Civil Surgeon's rank or District Medical Officer.

[F.R. 10.]

(2) The whole time of a Government servant is at the disposal of the Government which pay him and he may be employed in any manner required by proper authority without claim for additional remuneration.

[F.R. 11.]

(3) Two or more Government servants cannot be appointed, substantively to the same permanent post at the same time.

[F.R. 12 (a).]

(4) A Government servant cannot be appointed substantively to two or more permanent posts at the same time.

[F.R. 12 (b).]

(5) A Government servant cannot be appointed substantively to a post on which another Government servant holds a lien.

[F.R. 12 (c).]

(6) A Government servant on substantive appointment to any permanent post acquires a lien on that post and ceases to hold any lien previously acquired on any other post.

[F.R. 12-A.]

(7) The Government can suspend the lien of a Government servant on a permanent post which he holds substantively if he is appointed in a substantive capacity to a tenure post or provisionally to a post which another Government servant would hold a lien had his lien not been suspended under the rule. The lien of an officer cannot be suspended while he is on a probation in another post.

[F.R. 14.]

(8) The Government may transfer a Government servant from one post to another. However, he will not be transferred substantively to or appointed to officiate in a post carrying less pay than the pay of the permanent post on which he holds a lien.

[F.R. 15.]

(9) A Government servant is entitled to draw the pay and allowances attached to his tenure of a post with effect from the date (forenoon or afternoon) on which he assumes the duties of that post. He will cease to draw the pay and allowances as

soon as he ceases to discharge those duties. The transfer of an officer is complete only when the certificate of transfer of charge has been signed by both the relieving and the relieved Government servants.

[F.R. 17.]

(10) A Government servant cannot be granted leave of any kind for a continuous period exceeding five years. If a Government servant does not resume duty after remaining on leave for a continuous period of five years, he will be deemed to have resigned and he will cease to be a Government employee.

[F.R. 18.]

5. *Pay*.—(1) The pay of a Government servant appointed to a post in a time-scale of pay cannot be increased to exceed the maximum in the time-scale of pay without the sanction of the authority competent to create the post.

[F.R. 19(1).]

(2) The Government may grant (i) personal pay or (ii) special pay to any Government servant and the personal pay or special pay or both should not exceed one fifth of the pay of the Government servant or Rs. 300 per month whichever is less.

[F.R. 19 (2).]

(3) There are two rules regulating the initial fixation of pay on promotion to a higher post, i.e., one carrying higher responsibilities. [F.R. 22 (1) (a) (i) or (b) (i) and F.R. 22-B.] Rule 22 applies to a Government servant who holds a lien on a permanent post and an approved probationer if he is appointed either substantively to a permanent post or to officiate in a permanent post or temporary post. F.R. 22-B applies to a Government servant holding a post in a substantive or officiating capacity. Rule 22 (1) (a) (i) or (b) (i) will apply to a Government servant only if he has opted within 15 days from the date of receipt of orders of promotion to have his pay fixed under this rule. If he has not done so, F.R. 22-B should be applied.

(4) The fixation of pay in cases of appointments to posts where higher responsibility is not involved is regulated by F.R. 22 (1) (a) (ii) and 22 (1) (b) (ii).

(5) An increment should ordinarily be drawn as a matter of course unless it is withheld. It may be withheld from a Government servant by Government or by any authority to whom the Government may delegate this power under rule 6, if his conduct has not been good or his work has not been satisfactory. While ordering the withholding of an increment, the withholding authority should state the period for which it is withheld and whether the postponement shall have the effect of postponing future increments. The authority competent to withhold increments from a Government servant is the authority in which such power has been vested.

under Rule 14 of the Madras Civil Services (Classification, Control and Appeal) Rules. The authority withholding an increment of an officer without cumulative effect should expressly state in the order that the period for which the increment has been stopped will be exclusive of any period spent on leave before the period is completed. If the stoppage of increment is with cumulative effect the period of stoppage will be inclusive of interval spent on leave.

[F.R. 24.]

(6) Where an efficiency bar is prescribed in a time-scale, the increment next above the bar should be given to a Government servant only with the specific sanction of the authority empowered to withhold increments.

[F.R. 25.]

(7) All duty in a post on a time-scale counts for increments in that time-scale.

[F.R. 26 (a).]

(8) Service in another post, other than a post carrying less pay, whether in a substantive or officiating capacity counts for increment in the time-scale applicable to the post on which a Government servant holds a lien as well as in a time-scale applicable to the post or posts, if any, on which he holds a lien had his lien not been suspended.

[F.R. 26(b).]

(9) All leave except extraordinary leave taken otherwise than on medical certificate counts for increments in the time-scale applicable to a post in which the Government servant was officiating at the time he proceeded on leave and would have continued to officiate in the post but for his proceeding on leave. The appointing authority or other authority specially empowered by Government in this behalf should certify in each case that the Government servant would have actually continued to officiate in the post but for his proceeding on leave. The period of leave will count for increment only to the extent it is covered by the certificate.

[F.R. 26(bb).]

(10) If a Government servant, while officiating on a post or holding a temporary post on a time-scale of pay, is appointed to officiate in a higher post or to hold a higher temporary post, his officiating or temporary service in the higher post will, if he is re-appointed to the lower post or is appointed or re-appointed to a post on the same time-scale of pay, count for increment in the time-scale applicable to such lower post, to the extent he would have officiated in the post but for his absence on other duty.

[F.R. 26 (c).]

(11) Foreign service counts for increment.

[F.R. 26 (d).]

(12) Joining time counts for increment. (In cases of promotion or reversion in the lower post only.)

[F.R. 26 (e)]

(13) A probationer in any service on duty who does not hold a permanent post will draw pay as follows:—

(i) While undergoing a course of instruction or training, the pay specified in the Special Rules on that behalf; and

(ii) After completion of the course of instruction or training or where there is no prescribed course of instruction or training the pay of the lowest grade or the minimum pay in the time-scale of pay as the case may be, applicable to his class or category.

An approved probationer will draw the pay that would be admissible to him if he were a full member of the service in the class or category in which he is holding the post.

[F.R. 31-A(1)]

6. *Additions to Pay.*—"Compensatory allowance" attached to a post will be drawn in full by a Government servant performing the duties of the post. The authority who sanctions the leave may permit a Government servant on leave to draw these allowances for a period not exceeding four months without prejudice to the Government servant officiating for him also drawing it subject to the following conditions:—

(1) that the Government servant is expected to return to a post to which a similar allowance is attached; and

(2) that he will continue to incur during the above period, the expenses to meet which, the compensatory allowance was granted.

(F.R. 44)

7. *Allotment of Buildings owned or leased by Government.*—

(1) Buildings acquired, constructed or leased by Government for the occupants of particular posts will be occupied only by the officers holding these posts.

[F.R. 45(1)]

(2) Any two officers at a station may exchange the buildings allotted to them with each other as a purely private arrangement but each officer will continue to be responsible for the rent of the building assigned to him.

[F.R. 45(2)]

(3) The sub-letting of an official residence is permissible only with the previous sanction of the Government. Even then the Government will not recognise the sub-tenancy. The Officer concerned will still remain personally responsible for the rent and for any damages caused to the building beyond fair wear and tear.

[F.R. 45 (3)]

(4) An officer who goes on leave will be held to have ceased to be in occupation of the building from the date of commencement of leave. However, the head of the department is competent to permit the officer proceeding on leave on average pay not exceeding four months to occupy the Government quarters. In other cases, the permission of the Government is necessary.

[F.R. 45 (4)]

(5) The standard rent of a residence will be calculated as follows :—

(i) in the case of a leased residence the sum paid to the lessor.

(ii) in the case of a requisitioned residence, the compensation amount payable to the owner of the building plus, in either case, the amount determined for both ordinary and special maintenance and repairs and for capital expenditure on additions or alterations and also municipal and other taxes payable by Government for the building during the period of lease or requisition.

(iii) in the case of residences owned by Government and occupied for the first time after 19 June 1922, the standard rent will be calculated at 6 per cent per year on the capital cost of the residence.

The standard rent will be expressed for a calendar month and will be equal to 1/12th of the annual rent so calculated.

(F.R. 45-A. III)

(6) When a Government servant is provided with a residence leased or requisitioned or owned by the Government, the rent payable by him should not normally exceed 10 per cent of his monthly emoluments. In certain cases rent is also recovered in excess of 10 per cent of his emoluments.

(F.R. 45-A. IV)

(7) The Government, may, by general or special order, grant rent-free accommodation to any officer or class of officers. The Government may also waive or reduce the amount of rent to be recovered from any officer. They may also waive or reduce the amount of municipal and other taxes to be recovered from any officer or class of officers.

(F.R. 45-A. V)

8. *Combination of Appointments.*—(1) If a Government servant is appointed to hold full additional charge of one or more posts, the additional pay that will be granted to him in respect of each post will be one-fifth of his substantive pay or one-fifth of the average of the substantive pay he would have drawn but for his officiating in another post and the actual pay drawn by him in that officiating post whichever is higher.

[F.R. 49 (1) (a) (i)]

(2) If the Government servant is appointed to discharge only the current duties of one or more posts, the additional pay that will be granted to him will be one-tenth of his substantive pay or one-tenth of the average pay of the substantive pay he would have drawn but for his officiating in another post and the actual pay drawn by him in that officiating post whichever is higher.
[F.R. 49(1)(a)(ii)]

(3) If an officiating Government servant, who has no lien on a permanent post under Government is appointed to hold full additional charge of one or more posts, the additional pay that may be granted to him in respect of each post of which he holds full additional charge will be one-tenth of his officiating pay. If he is appointed to discharge only the current duties, the additional pay will be only one-twentieth of his officiating pay.
[F.R. 49(1)(b)(i) & (ii)]

(4) In addition to the additional pay, the Government servant may also be permitted to draw —

(i) in case of full additional charge of one or more posts (a) the compensatory allowance in full, if it is attached to only one of the posts including his own : or (b) the highest of the compensatory allowances if it is attached to more than one of the posts (including his own).

(ii) in case of discharging the current duties of one or more posts, the compensatory allowance, if any, admissible in his regular post.

[F.R. 49(2)]

9. *Deputation out of India.*—(1) A Government servant will be deputed out of India only with the previous approval of the Central Government.

(F.R. 50)

(2) A Government servant while on deputation out of India will be allowed to draw during the period of deputation the same pay which he would have drawn had he remained on duty in India. He will also be granted compensatory allowance in a foreign country as fixed by the Central Government.

(F.R. 51)

(3) When a Government servant is deputed for duty out of India to hold a regularly constituted permanent or quasi-permanent post other than a post borne on the cadre of the service to which he belongs, his pay will be regulated by the orders of the Central Government.

(F.R. 51-A.)

10. *Dismissal, Removal and Suspension.*—(1) The pay and allowances of a Government servant who is dismissed or removed from service cease from the date of such dismissal or removal.

(F.R. 52)

(2) A Government servant who is placed under suspension is entitled to receive the following payments :—

(a) Subsistence allowance equal to the leave salary which the Government servant would have drawn, if he had been on leave on half-average pay or on half-pay and, in addition, dearness allowance, if admissible on the basis of such leave salary. The amount of dearness allowance shall be based on the increase or the decrease as the case may be.

(b) The competent authority may direct that the Government servant shall be granted such compensatory allowances as are admissible from time to time on the basis of pay of which the Government servant was in receipt on the date of suspension as the Government may sanction by general or special order.

[F.R. 53(1)]

(3) The Government servant should furnish a certificate while claiming the subsistence allowance that he is not engaged, in any other employment, business, profession or vocation.

[F.R. 53(2)]

(4) If a Government servant under suspension is dismissed or removed from service with retrospective effect the recovery of the subsistence allowance already granted to him is not necessary.

(F.R. 53—Ruling 1)

(5) The subsistence allowance is free from the recovery of certain kinds. The recovery of certain types is optional and some other items compulsory. Details are furnished in the Rulings under F.R. 53.

(F.R. 53—Ruling 2)

(6) A Government servant under suspension is not eligible to be granted leave.

(F.R. 55)

11. *Retirement.*—(1) The date of compulsory retirement of a Government servant, whether he holds a substantive or officiating post, is the date on which he attains the age of 55 years. He will not be retained in service after that age except with the sanction of the Government and on public grounds which must be recorded in writing. No Government servant will be retained after the age of 60 years except in very special circumstances.

Exceptions to this Rule are as follows :—

(i) All last-grade Government servants will retire on attaining the age of 60 years.

(ii) Trained Teachers in Government Elementary, Secondary, Training and Special Schools and Anglo-Indian Schools will retire on attaining the age of 58 years.

[F.R. 56 (a)]

(2) If the day on which a Government servant reaches the retiring age is a non-working day, he will retire with effect from and including that day.

[F.R. 56 (a) and Note (1)]

(3) A Government servant under suspension on a charge of mis-conduct should not be required or permitted to retire on his reaching the date of compulsory retirement. He should be retained in service until the enquiry into the charge is concluded and a final order passed thereon by the competent authority.

[F. R. 56 (c)]

(4) A record of services of each Gazetted officer called "History of Services" is maintained by the Audit Officer. For non-gazetted officers, Service Books are maintained in departmental offices. The record shows the date of birth and his official services. The Heads of the offices should ensure that all the Service Registers in their offices are kept up-to-date and all the service entries are duly made and attested. It is also the duty of every Government servant to see that his Service Book is properly maintained and that all erasures in it are attested. The Head of the office will allow a Government servant to examine his service book, if he so desires, at anytime. In the case of a Government servant, if the year of birth alone is known but not the month and date, the 1st July of the year should be treated as the date of birth. When both the year and month are known but not the date of birth, the 16th of the month should be taken as the date of birth.

12. *Leave*.—(1) Leave is earned by duty only. The period spent in foreign service counts as duty if contribution towards leave salary is paid on account of such period.

(F.R. 60)

(2) Leave cannot be claimed as a matter of right. When the exigencies of the public service so require, discretion to refuse or revoke leave of any description is reserved to the authority empowered to grant it.

(F.R. 67)

(3) Leave ordinarily begins on the day on which transfer of charge is effected and ends on the day preceding that on which charge is resumed.

(F.R. 68)

(4) A Government servant on leave should not take any service or accept any employment without obtaining the previous sanction of Government.

[F. R. 69 (1)]

(5) All orders re-calling a Government servant to duty before the expiry of his leave should state whether the return to duty is optional or compulsory. If the return is optional, the Government servant is not entitled to any concession. If it is compulsory, he is entitled to be treated as on duty from the date on which he starts for the station to which he is ordered to join duty and to draw travelling allowance. However, he will draw leave salary only until he joins his post.

(F.R. 70)

(6) A Government servant who has been granted leave on medical certificate cannot return to duty without first producing a medical certificate of fitness in the form given in Annexure I-A of the Fundamental Rules.

(F.R. 71)

(7) A Government servant desiring to return to duty within the period of his leave should communicate his desire to the authority which sanctioned the leave sufficiently early to enable suitable arrangements to be made.

[F.R. 72—Instruction (1)]

(8) No formal cancellation of the unexpired portion of leave is necessary when a Government servant returns to duty before the expiry of his leave.

[F. R. 72—Instruction (3)]

(9) All Government servants will be subject to ordinary leave rules.

(F.R. 75)

(10) A leave account will be maintained for each Government servant governed by the Leave Rules in F.Rs. in terms of leave on average pay. In the case of those governed by the M.L.Rs. the leave account is maintained in 2 parts—Part I earned leave in terms of days, Part II unearned leave in terms of months and days.

(F.R. 76)

(11) The various kinds of leave admissible to the Government servants in the State are given below :—

(i) The ordinary Leave Rules in the Fundamental Rules.

(ii) The Madras Leave Rules, 1933.

(iii) Leave Rules in the Fundamental Rules common to all Government servants governed by the Madras Leave Rules and Fundamental Rules.

(12) The Ordinary Leave Rules in the Fundamental Rules apply to all State Government servants appointed before 4th September 1933 who had not elected to the Madras Leave Rules, 1933.

(i) Total leave creditable in the leave account.—2/11 period of duty without any limit in respect of 1/11 and a limit of 2½ years in respect of the balance of 2/11 of duty. The limit is in terms of leave on average pay.

[F.R. 81 (a)]

(ii) Maximum leave on average pay or full pay for whole service—1/11 period of duty plus one year.

[F.R. 81 (b) Proviso.]

(iii) Maximum leave on average pay or full pay at a time—four months. If it is not leave preparatory to retirement, it may be extended up to 8 months on Medical Certificate. If leave is out of India—up to 8 months at a time.

[F.R. 81 (b)]

(13) Leave not due may be granted on medical certificate without limit of amount and if it is without medical certificate for not more than 3 months at any one time and six months, in all, reckoned in terms of leave on average pay.

[F.R. 81 (c)]

(14) *The Madras Leave Rules, 1933.*—The Madras Leave Rules, 1933, came into force on 4th September 1933. They apply (i) to those employed in State services for the first time on or after 4th September 1933; and (ii) to those who were subject to the leave rules in the Fundamental Rules, but who had elected to come under these rules within six months from 4th September 1933.

NOTE.—For those who have elected to be governed by these rules, leave on average pay earned before 4th September 1933 (up to the maximum earned leave admissible) can be carried forward.

Total Leave creditable in the Leave Account (Superior Service):

(i) 1/11 period of duty (earned leave on full pay) ceasing to earn leave when there is a credit of 180 days in the leave account.

(ii) Leave on private affairs—6 months in all and up to a maximum of 3 months at a time in terms of leave on half-pay.

(iii) Leave on Medical Certificate—One year in all plus six months, in all, in special cases in terms of leave on half-pay.

Maximum earned leave on full pay for whole service.—1/11 period of duty—credits in leave account limited to 180 days at any time.

Maximum earned leave at a time—120 days at a time.

NOTE.—There is no provision for the grant of leave not due. Only leave on loss of pay can be taken when credit in the leave account is exhausted.

(15) *Earned leave (on full pay).*—The credits up to the limit allowed and all earned leave taken are recorded in Part I—"Earned leave account". This leave account is maintained in terms of days

only for duty periods and leave earned and leave periods with reference to the actual number of days in each month. In the case of leave earned, fractions of half and above should be rounded as one day and fractions of less than half ignored.

(16) A permanent Government servant or an approved probationer in superior service earns leave at 1/11 of the period spent on duty and he will cease to earn leave while he has to his credit leave amounting to 180 days. The maximum earned leave that may be granted to him at a time is 120 days.

[Rules 8 and 11 of Madras Leave Rules.]

(17) A probationer earns leave at 1/22 of the duty period up to 30 days [Rule 20 (i) of the Madras Leave Rules]. If there is a break of service during probation or if an interruption of duty other than leave occurs in the service of a probationer, leave earned will lapse (Rule 24). If an approved probationer is ousted for want of a vacancy and is later re-appointed, after a break, earned leave at his credit will be carried forward.

(Rule 25.)

(18) *Unearned leave (on half-pay).*—(i) Leave on private affairs for 6 months in all and up to a maximum of 3 months at one time may be given to an approved probationer and to a permanent Government servant in superior service (Rules 13 and 25). This may be combined with earned leave but the total shall be limited to six months at a time.

(Rule 14.)

(ii) Leave on medical certificate may be granted to an approved probationer and to a permanent Government servant in superior service upto 1 year in all on production of Medical Certificate and at a time to the extent of the period recommended in the Medical Certificate. After this period of one year has been exhausted, further leave on Medical Certificate up to six months in all may be granted in exceptional cases on the recommendation of the medical authority.

(Rules 15 and 25.)

(iii) The leave on medical certificate may be commuted into six months leave on full pay and such commuted leave will not be granted for more than two months at any one time and six months during the entire service.

(19) Leave on Medical Certificate for six months in all and up to a limit of two months at a time may be granted to non-permanent Government servants and probationers, if they had served for not less than two years continuously (excluding emergency services, if any). Such leave may be commuted into leave on full pay for half the period, i.e., three months in all and one month at a time.

[Rule 23 (a). (i) and Ruling 2 thereunder.]

(20) *Vacation Department*.—A Vacation Department is a department or part of a department in which regular vacations are allowed. During the vacations, the Government servants serving in the department are permitted to be absent from duty. Any period of recess which exceeds 15 days in duration is treated as a vacation.

[F.R. 82 (a) Instructions 1 and 2.]

(21) A vacation is held as having been enjoyed if a Government servant has not worked for more than 15 days.

[F.R. 82 (a) Instruction 6.]

(22) I. *Superior Service*.—(i) A permanent Government servant in superior service in a vacation department earns earned leave for each year of duty in which he has availed himself of the vacation as follows:—

1/11 of the duty period minus 30 days.

[Rule 9 (a).]

(ii) A non-permanent Government servant in superior service in a vacation department earns earned leave for each year of duty in which he has availed himself of the vacation as follows:

.. 1/22 of the duty period minus 15 days.

II. *Last Grade Service*.—(i) A permanent Government servant in last grade service in a vacation department earns earned leave for each year of duty in which he has availed himself of the vacation as follows:—

1/22nd of the duty period minus 15 days.

[Rule 17 (1)].

(ii) Earned leave is not admissible to a temporary candidate or a probationer in a last grade service in a vacation department.

[Rule 20 Note].

(23) *Transfer from vacation to non-vacation department and vice versa*.

For purposes of leave account, the transfer in each case should be deemed to have taken place immediately after the date of expiry of the last vacation enjoyed or the last vacation in the vacation department previous to such transfer.

[F.R. 82 (a) Instruction 7.]

(24) When a Government servant combines vacation with leave, i.e., where leave immediately follows or precedes the vacation the period of vacation will be reckoned as leave in calculating the maximum leave on average pay or earned leave admissible at a time. However, vacation should not be debited in the leave account.

[F.R. 82 (d)]

(25) *Last Grade Servants : I Permanent* :—He earns leave at 1/22 of the duty period up to a credit in leave account of 60 days.

[Rule 17 (1) M.L.R.]

He may be granted leave on medical certificate for 6 months in all during his service.

[Rule 18 of Madras Leave Rules.]

He may commute 4 months leave out of 6 months leave on medical certificate into 2 months leave on full pay. Such commuted leave will not be granted for more than one month at any one time.

[Rule 18-B—Madras Leave Rules].

II. *Non-permanent*.—A non-permanent last grade Government servant or one on probation earns leave at 1/22nd of the duty period, subject to a maximum of 30 days. [Rule 20 (ii)]. An approved probationer earns leave at the rate of 1/22nd of duty period up to a maximum of 60 days [Rule 23 (ii)]. If he has completed one year's continuous service, he may be granted leave on medical certificate for a maximum period calculated at ten days for every completed year of his service less the amount of leave taken under this rule. This may be commuted into leave on full pay for one-half of the period. However, leave will be granted only for 15 days at any one time.

[Rule 23-C and Ruling 2 thereunder.]

(26) "Extraordinary" leave may be granted on loss of pay when no other leave is admissible or when the Government servant applies for it. This leave may also be combined with other kinds of leave up to 5 years.

[F.R. 85 (a) and (b).]

(27) *Leave Rules in Fundamental Rules common to all Government servants governed by Fundamental Rule Leave Rules and Madras Leave Rules*.—(1) *Special Disability Leave*.—(i) A Government servant, permanent or non-permanent, if he is disabled by injury intentionally inflicted or accidentally incurred while on duty or in consequence of the due performance of his official duties, is eligible for disability leave for the period certified by the Medical Board upto a maximum of 24 months in respect of any one disability. The Heads of Departments are competent to grant such leave.

(ii) Leave salary in the case of persons subject to the Fundamental Rule Leave Rules during the first four months is equal to the average pay and for the remaining period of the leave on half-average pay. In the case of those subject to Madras Leave Rules,

120 or 60 or 30 days as the case may be on full pay and the rest on half-pay. The leave salary during the whole period of such leave on average pay or full pay is subject to the maximum of Rs. 1,500 p.m., and the leave salary during leave on half-average pay or half-pay is subject to the maximum of Rs. 750 p.m.

[F.R. 83 and 83-A.]

(iii) *Study leave*.—Study leave is granted by the State Government to enable Government servants to study scientific or technical or similar problems or to undergo special courses of instructions in or outside India.

[F.R. 84.]

(iv) *Maternity leave*.—Maternity leave is granted to permanent and officiating married women Government servants who are approved probationers up to two months in respect of each maternity. Non-permanent married women Government servants (probationers and temporary candidates) are eligible to be given such period of maternity leave as will make up two months when added to the leave on average pay or earned leave in full pay to which they are otherwise eligible at the time the maternity leave is applied for. Married women Government servants employed under emergency provisions i.e., not in a regular capacity should have completed one year of continuous service including leave period to become eligible for the grant of this leave. Leave salary eligible is the average pay under Fundamental Rules or full pay under Madras Leave Rules. Maternity leave is not debited to the leave account.

[F.R. 101 (a)]

(v) *Hospital leave*.—Hospital leave is granted on account of ill-health to permanent members of the subordinate services whose duties expose them to special risk of accident or illness. This leave may be granted on average pay for the entire period during which the Government servant is treated as an in-patient in the hospital. For the period during which he is treated as an out-patient, leave on half-average pay to the extent recommended by the Medical authority may be granted. The grant of leave as indicated above is subject to the existing restrictions that the total period of leave with pay should not exceed a continuous period of 28 months. A Government servant who holds only a temporary or officiating post and has no lien on a permanent post is not entitled to hospital leave.

[Fundamental Rule 101 (b) as amended in G.O. Ms. No. 1108, Finance (SIV) Department, dated 19th December 1968.]

(28) *Holidays prefixed to leave*.—If holidays are prefixed to leave, that leave and any consequent arrangement of pay and allowances take effect from the first day after the holidays.

[Fundamental Rule 68—Instruction 3 (a).]

(29) *Holidays affixed to leave.*—If holidays are affixed to leave, the leave is treated as having terminated on and any consequent re-arrangement of pay and allowances take effect from the first day on which the leave would have ended, if holidays had not been affixed.

[Fundamental Rule 68—Instruction 3 (b).]

(30) Previous sanction of Government is necessary to accept any employment or to take up any service during leave. Gazetted Government servants whether permanent or officiating are not allowed to take up private employment while on leave preparatory to retirement.

[Fundamental Rules 69 (1) and (2).]

13. *Joining time.*—(1) Joining time may be granted to a Government servant to enable him

(a) to join a new post either at the same or a new station without availing himself of any leave on relinquishing charge of his old post ; or

(b) to join a new post in a new station on return from (i) any kind of leave of not more than 6 months or 180 days,

(ii) when he had not sufficient notice of his appointment to the new post.

(c) (i) to proceed on transfer or on the expiry of leave from a specified station to join a post in a place in a remote locality which is not easy of access ;

(ii) to proceed on relinquishing charge of a post on transfer or leave, in a place in remote locality which is not easy of access to a specified station.

[Fundamental Rule 105.]

(2) One day joining time is allowed to a Government servant in order to join a new post when the appointment does not necessarily involve a change of residence from the station to another. A holiday or Sunday counts as a day for the purpose of this rule. No joining time is admissible in cases where the change of post does not involve an actual change of office.

[Fundamental Rule 105—Instruction 1.]

(3) In cases involving a change of station, six days are allowed for preparation and, in addition, a period to cover the actual journey calculated as follows :

(a) For that portion of the journey which he travels or might travel—

		One day for each
By Railway	..	400 kilometres.

One day for each

By Ocean Steamer	320 Kilometres	} Or any longer time actually occupied in the journey.
By River steamer or by motor or by steam Launch .	130 Kilometres	
By Motor car or	130 Kilometres	
Horse-drawn conveyance plying for Public hire.		

In any other way 25 Kilometres

(aa) For that portion of journey which he travels by aircraft, only actual time occupied in the journey.

(b) For any fractional portion of any distance prescribed in clause (a), an extra day is allowed.

(c) When part of the journey is by steamer, the limit of six days for preparation may be extended to cover any period unavoidably spent in awaiting the departure of the steamer.

(d) Travel by road not exceeding 8 kilometres to or from a Railway Station at the beginning or end of a journey does not count for joining time.

(e) Sundays do not count as days for the purpose of calculation in this rule but they are included in the maximum period of 30 days.

(4) Within the maximum of 30 days the Head of Department may extend the joining time admissible under the rules.

[Fundamental Rule 106.]
(Ruling 5)

(5) A Government servant on joining time will be regarded as on duty and is entitled to pay and allowances admissible for that period.

[Fundamental Rule 107].

(6) A Government servant who does not join his post within his joining time is not entitled to any pay or leave salary after the end of the joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour for the purpose of Rule 15.

[Fundamental Rule 108.]

14. *Foreign Service*.—(1) A Government servant cannot be transferred to a foreign service against his will, unless the transfer is to the service of a body incorporated or not which is wholly or substantially owned or controlled by Government.

[Fundamental Rule 110]

(2) A Government servant transferred to foreign service will remain in the cadre in which he was included in a substantive or officiating capacity immediately before his transfer and may be given promotion in the cadre during his absence on foreign service.

[Fundamental Rule 113.]

(3) A Government servant in foreign service will draw pay from the foreign employer from the date on which he relinquishes charge of his post in Government service.

[Fundamental Rule 114.]

(4) When a Government servant is in foreign service, contributions towards the cost of his pension and leave salary must be paid to the Consolidated Fund. The amounts may be paid on his behalf by the foreign employer, if he consents to pay them. If not, the amounts have to be paid by the Government servant himself.

[Fundamental Rule 115.]

(5) The rate of contributions payable on account of pension and leave salary is given in the table under Fundamental Rule 116.

(6) When a Government servant reverts from foreign service to Government service, his pay will cease to be paid by the foreign employer and his contributions will be discontinued from the date of reversion.

[Fundamental Rule 126.]

15. *Service under Local Funds.*—(1) The Government servants paid from local funds which are administered by Government are subject to the provisions of Chapters I to XI in the Fundamental Rules.

[Fundamental Rule 128.]

(2) The transfer of Government servants to service under local funds which are not administered by Government will be regulated by rules in Chapter XII.

[Fundamental Rule 129.]

(3) Persons transferred to Government service from a local fund which is not administered by Government will be treated as joining a first post under Government. Their previous service will not count as duty performed. The Government may, however, allow previous service in such cases to count as duty performed on such terms as it thinks fit.

[Fundamental Rule 130.]

16. *Casual leave.*—(1) Casual leave is not a regular leave. It is a concession given to a Government servant to facilitate casual absence from duty for attending to his private work. It is treated as on duty for purposes of service conditions.

(2) A Government servant may be granted casual leave for a maximum number of 12 days only in a calendar year. In addition he may take optional holidays for 3 days in a calendar year. Casual leave can be combined with compensatory leave, optional holidays and authorised holidays but the total absence should not exceed 10 days in all.

(3) Casual leave cannot be taken in combination with any leave recognised by the Fundamental Rules. It cannot also be combined with joining time or vacation.

(4) Special casual leave (not counting as ordinary casual leave) is granted to a Government servant in special circumstances, e.g., when he is detained in plague camp on the way to rejoin duty or when he is barred from attending office on account of infection in his house. Special casual leave is limited to the period of necessity in each such case. However, it should not ordinarily exceed 21 days and in exceptional cases it may go up to 30 days. When the Government servant himself catches the infection, he should take regular leave admissible to him for the period of his absence from duty on that account.

(5) Occasions on which special casual leave may be given are detailed in Annexure VII to Fundamental Rules.

CHAPTER XVI.

THE MADRAS MANUAL OF SPECIAL PAY AND ALLOWANCES.

I. INTRODUCTORY.

1. The Madras Manual of Special Pay and Allowances is in two volumes. Volume I has 5 parts, viz.,

Part I.—Special Pay and Allowances.

Part II.—Madras Travelling Allowance Rules and Annexures thereto.

Part III.—Travelling Allowance Rules of persons other than Government Servants.

Part IV.—Travelling Allowance Rules applicable to members of the Secretariat staff of the Governor.

Part V.—The scale of rent leviable for the use of Government Boats and lorries.

Volume II contains Appendices to rules in Part I of Volume I.

II. PART I—SPECIAL PAY AND ALLOWANCES.

2. The Madras Special Pay and Allowances Rules apply to all Government servants who are subject to the Fundamental Rules and whose pay is debitable to State revenues and who are under the administrative control of the Government of Tamil Nadu. They do not apply to (1) Government servants who are under the administrative control of the Government of Tamil Nadu if their pay is debitable to the Consolidated Fund of India and (2) Government servants who are under the administrative control of the Government of India even though their pay is debitable to State revenues. The rules have come into force with effect from 1 October 1926.

(Rule 1).

3. (i) 'Personal Pay' means additional pay granted to a Government servant :

(a) to save him from a loss of substantive pay in respect of a permanent post due to revision of pay or to any reduction of the substantive pay otherwise than as a disciplinary measure ; or

(b) in exceptional circumstances on other considerations.

(ii) 'Special Pay' means an addition of the nature of pay, to the emoluments of a post or of a Government servant, granted in consideration of :

(a) the specially arduous nature of the duties ; or

(b) a specific addition to the work or responsibility ; or

(c) the unhealthiness of the locality in which the work is performed.

(iii) The term 'Pay' includes special pay, personal pay and charge allowance but not 'compensatory allowance.'

(Rule 2)

4. Special Pay falls into three classes :

Class I—*Special pay for special work.*—

Special Pay in this class is assigned to posts to which special responsibility is attached or which involve work of a specially difficult and arduous nature.

(Rule 5)

Class II—*Special pay for extra work.*—

Special pay in this class is assigned to duties, if the duties are specific addition to the normal work of the service and really justify the grant of a separate remuneration.

(Rule 6)

Class III—*Special pay for risk to health.*—

Special pay for "Dangerous duty" is sanctioned in cases which involve specific risk or danger to those engaged therein.

(Rule 9)

III.1. MADRAS ALLOWANCE (COMPENSATORY ALLOWANCE).

5. Madras House Allowance is admissible to a Government Servant if all the following conditions are satisfied :—

- (1) He should be employed in Madras City.
- (2) He should reside in the City.
- (3) He should draw a pay of more than Rs. 200 p.m.

[Rule 13 (2)]

(4) He should actually pay house rent in excess of 10 per cent of his emoluments if the house is an unfurnished one or 12½ per cent if it is a furnished one.

[Rule 13 (3)]

6. The Government servants drawing pay of Rs. 500 per mensem or below will draw the new house rent allowance sanctioned in G.O. No. 711, Finance, dated 11th July 1960, if they are not eligible for Madras House Allowance Scheme.

Note (1) under Rule 13 (3).

7. The Government servants on pay exceeding Rs. 200 p.m. and not exceeding Rs. 500 p.m. who are eligible for the Madras House Allowance Scheme may opt for the house rent allowance if that is more advantageous to them than the Madras House Allowance Scheme and vice versa

Note (2) under Rule 13 (3).

8. The amount of Madras House Allowance admissible to a Government servant is the amount of rent paid by him in excess of 10 per cent or 12½ per cent of his emoluments depending upon whether the house is unfurnished or furnished subject to the maximum limit given below :

GAZETTED OFFICERS.

<i>Group.</i>	<i>Class of Officers.</i>	<i>Maximum limit of monthly House Allowance.</i>
		RS.
I	All Government servants whose total emoluments exceed Rs. 1,100.	100
II	Government servants not included in Group I the minimum pay of whose time scale or whose graded or fixed pay is not less than Rs. 450 (i.e. equal to or more than Rs. 450).	75
III	All Government servants not included in Groups I and II.	50

NON-GAZETTED OFFICERS.

IV	Government servants in the City drawing an actual pay exceeding Rs. 200 per mensem who otherwise satisfy the conditions of Madras House Allowance Scheme.	25
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"Emoluments" include pay, special pay, personal pay and charge allowance but exclude compensatory allowances like fixed travelling allowance, conveyance allowance, etc.

NOTE.—In cases where husband and wife are Government servants and both are eligible for Madras House Allowance, only one of them can draw the allowance and a deduction should be made for the income of the other.

Heads of Departments are empowered to sanction the Madras House Allowance in respect of officers and subordinates under their control.

[Rule 13 (5)]

2. MUFASSAL (COMPENSATORY ALLOWANCE).

9. The localities which have been recognised as sufficiently expensive (Hill Stations and other expensive localities) to justify the grant of special compensatory allowances are detailed in Rule 14 (i) and 14 (ii). Hill allowance is admissible to all Government servants while expensive locality allowance is admissible only to non-gazetted Government servants. The rates of allowances sanctioned are detailed in Rule 15.

3. CONVEYANCE ALLOWANCE.

10. Conveyance allowance is an allowance granted to a Government servant who has to tour regularly within a specified area for the maintenance of a specified conveyance. It is one of the kinds of travelling allowance.

[Rule 19 (1).]

11. Conveyance allowance is granted in lieu of all travelling allowances admissible for journeys within his jurisdiction. For journeys outside his sphere of duty, he may draw ordinary travelling allowance for the entire tour beyond the specified area including the connected transit to and fro in the specified area or the conveyance allowance for the days on which such tour is made whichever is greater.

[Rule 19 (2).]

IV. PART II—MADRAS TRAVELLING ALLOWANCE RULES.

12. These rules apply to all Government servants subject to the Fundamental Rules who are under the administrative control of the Government of Tamil Nadu whether their pay is debitable to the State or the Consolidated Fund of India. They do not apply to Government servants under the administrative control of the President of India whether paid from the Consolidated Fund of India or State Funds.

(Rule 1.)

13. Travelling allowance is an allowance granted to a Government servant to cover the expenses which he incurs in travelling in the interests of the public service. It is not intended to be a source of profit.

(Rule 11.)

14. There are four kinds of travelling allowances which may be drawn in different circumstances under these rules.

(1) Fixed travelling allowance.

(2) Mileage allowance.

(3) Daily allowance.

(4) Actual expenses.

Normally a bill for travelling allowance, other than fixed travelling allowance, should be countersigned by the Controlling Officer of the Government servant who presents it.

(Rule 4.)

15. The Government and the Heads of Departments are competent to declare the authorities competent to countersign the T.A. bill of their subordinates under their control. The authorities declared by the Government and the Heads of Departments as controlling officers for countersigning of travelling allowance bills are listed in Annexure IX of the Madras Manual of Special Pay and Allowances.

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(Rule 3—Ruling 1.)

16. Ministers, Judges of High Courts, Heads of Departments, etc., may present travelling allowance bills without the countersignature of a controlling officer. Such persons are listed in Rule 5 (a), (b), (c) and the rulings thereunder.

17. There are special rules for the grant of travelling allowance to—

- (1) High Officials like the Governor;
- (2) Ministers ;
- (3) Other high officials like the Chief Secretary to Government or Members of the Board of Revenue, and
- (4) Officers in particular departments.

These rules are printed in the Annexures to the Manual of Special Pay and Allowances. The ordinary rules are detailed below.

(1) *Fixed Travelling Allowance.*

18. Fixed Travelling Allowance is an allowance given to a Government servant who is required to tour within a specified area for not less than a given period in a specified period.

(Rule 13.)

For example, a Tahsildar of a Taluk is paid a Fixed Travelling Allowance of Rs. 75 p.m. He should tour for a minimum number of 120 days in a half-year in his taluk. If he has not toured for the prescribed number of days, his fixed travelling allowance will be cut proportionately for each day of deficit. Suppose the Tahsildar has actually toured for 110 days in a half-year, his fixed travelling allowance will be cut for 10 days as indicated below :—

$$\frac{120-110}{120} = \frac{10}{120} \times 75 \times 6 = \text{Rs. } 37-50.$$

19. If the Government servant in receipt of fixed travelling allowance proceeds on tour beyond the specified area, he may draw travelling allowance according to the Madras Travelling Allowance Rules and the proportionate fixed travelling allowance for that period will be deducted.

(Rule 12.)

20. The fixed travelling allowance is claimed along with the pay in the pay bills every month.

(Rule 17—Ruling 1.)

21. For the purpose of determining the rates of travelling allowance to which the Government servants are entitled, they have been divided into various grades as shown in Appendix according to the pay drawn by them. Pay includes personal pay, special pay, etc., as defined in F.R. 49 (b). The rates of Daily Allowance Road Mileage, Railway fare, etc., admissible to the several grades are given in the Appendix. In case of transfer from higher to a lower post or vice versa, the pay of the lower post should be taken.

(Rule 10.)

22. A journey is reckoned as journey on tour only if it reaches a point outside a radius of more than 8 kilometres (5 miles) from headquarters. However, one travelling on duty within a radius of 8 kilometres of his headquarters is eligible to get the actual fare paid by him for journeys by railway or other public conveyances.

(Rule 64.)

23. A journey performed within Madras City limits though it may exceed 8 kilometres will not be treated as a journey on tour.

(Rule 64—Ruling 2.)

(2) *Daily Allowance.*

24. "Daily allowance" is an allowance given to a Government Servant for each day of tour. "Day" means a calendar day beginning and ending at mid-night. The Daily Allowance can be exchanged for Railway fare or mileage or both as the case may be, if the latter is advantageous.

[Rule 39 (a).]

25. For claiming daily allowance, the period of absence from headquarters should be 8 hours and the Government servant should reach a point outside a radius of eight kilometres (5 miles) from his headquarters or return to his headquarters from a similar point.

[Rules 42 and 43 (c) (i).]

26. Daily allowance is not admissible during casual leave while on tour and for any day whether any Sunday or holiday unless the officer is actually on camp.

[Rule 43 (a).]

27. A daily allowance cannot be drawn for continuous halt of more than ten days at any one place. The heads of departments are competent to grant the allowance at rates not exceeding three-fourths of the prescribed rates for the period in excess of ten days up to thirty days, if the prolonged halt is necessary in the interest of the public service.

[Rule 44 (1).]

28. The drawal of halting allowance for periods in excess of 30 days requires the sanction of the Government.

[Rule 44 (1).]

29. A list of Government servants and establishments who have been exempted from the operation of this rule is found in Annexure IV of the Manual of Special Pay and Allowances.

[Rule 44 (2).]

30. For officers in Grades I to III, the daily allowance for halts at Delhi, Bombay and Calcutta will be as noted below :

	RS.
Grade I	25
Grade II	22
Grade III	18

(Note 6 under Grade I in Annexure.)

31. Enhanced rates of daily allowance are allowed to Police officers and men deputed for bandobust duty in connection with *General Elections* to the States and Indian Legislatures :—

	RS.
(1) Deputy Superintendents of Police	6-00
(2) Inspectors of Police drawing pay over Rs. 300	5-00
(3) Inspectors of Police drawing less than Rs. 300	4-00
(5) Sub-Inspectors	3-50
(5) Police Constables	1-75

(Ruling 15—Annexure I.)

32. Special rates of daily allowance outside the district or State are allowed for officers of Grades VII to X as detailed below :—

Grade.	Rail journeys and halts outside the district.		Halts outside the State.		Rail journeys		Halts at Delhi.
					Outside the State.	To and from Delhi.	
(1)	(2)	(3)	(4)	(5)	(6)		
	RS.	RS.	RS.	RS.	RS.		
VII	3-50	3-50	4-00	4-00	5-00		
VIII	2-50	3-00	4-00	4-00	4-00		
IX	2-00	3-00	4-00	4-00	4-00		
X	1-25**	1-25	2-00	3-00	2-25*		

* Last Grade Government servants will be paid daily allowance at Rs. 3 for halts at Delhi, in Himalayan Hill Stations, Bombay and Calcutta also.

(Note 6 under Grade X, Annexure I.)

** The rate of Rs. 1-25 is admissible to Government servants of Grade X for journeys and halts outside the district irrespective of the mode of conveyance.

(Note 8 of Annexure I.)

33. In respect of officers of Grades IV to IX daily allowance may be drawn for each calendar day of absence from headquarters and in addition, one daily allowance for the day of departure and one daily allowance for the day of return, if the absence from headquarters on each day exceeds 8 hours. If the period of absence on each of the two days is not in excess of 8 hours but if the periods of absence on the two dates aggregate to 8 hours, one daily allowance may be drawn for these two days.

[Rule 43 (c) (i).]

34. The restriction of 8 hours absence from headquarters will not apply for the drawal of daily allowance in addition to single railway fare by Government servants of Grade X.

[Rule 43—Note (2).]

(3) *Mileage Allowance.*

35. A "Mileage allowance" is an allowance calculated on the distance travelled and it is given to meet the cost of a particular journey.

(Rule 18.)

36. Mileage allowance for a journey between two stations will be calculated with reference to the shortest ordinary route or to the route which is declared by the Government to be the shortest route for the purposes of these rules. When two or more routes are equally short, the allowance will be calculated by the cheapest route.

(Rule 20.)

37. Road mileage is admissible only for journeys of more than 32 k.m. (20 miles) in a day (calendar day or up to 24 hours absence from headquarters). For journeys of 32 k.m. (20 miles) or less, only daily allowance is admissible.

[Rule 23 (a).]

38. If a road distance of 32 kilo-metres or less distance is combined with a railway journey, road mileage or daily allowance, whichever is less, is admissible.

[Rule 23 (b).]

39. A road journey is said to be combined with a rail journey only when it directly precedes or follows the rail journey.

[Ruling 5 under Rule 23 (b).]

40. The head of the department is authorised to permit a Government servant to travel and draw mileage allowance by a route other than the shortest for specially recorded reasons.

(Rule 21.)

41. For road journeys from or back to headquarters the distance should be calculated from or to the central point at the Government servant's headquarters and not his residence. The Military Route Book will be taken as a general guide for calculating the distance in the case of all journeys. The Book gives distances between places. If not, the book "List of Distances" which gives distances between railway stations and the fixed or central points in those stations should be consulted. When any distance cannot be calculated with reference to these two books, the Collector of the district will decide the question.

(Rule 22.)

42. *Officers of Grades I to III*.—Full mileage or restricted mileage in the case of journeys by motor car is admissible for journeys of more than 32 kilometres. For journeys of 32 kilometres or less, mileage or daily allowance whichever is less is admissible.

43. *Grades IV to X*.—Full mileage is admissible for journeys of more than 32 kilometres to Government servants of Grades IV to X except last grade Government servants. Mileage is not allowed in addition to Railway fare plus daily allowance for journeys of less than 8 kilometres by road from the railway station at the beginning or at the end of the rail journey. However, mileage is allowed in addition to rail fare and daily allowance when such road journey extends to eight or more than eight kilometres from the railway station.

(Rule 23 Note 4.)

44. When the period of absence from headquarters is less than 8 hours and daily allowance is not therefore admissible, officers of Grades IV to X will be eligible to draw mileage for a journey by road at the beginning or at the end of the railway journey even though the distance of the road journey is less than 8 kilometres.

(Rule 23 Note 4.)

45. In respect of journeys by road of not more than 32 kilometres made in a public conveyance in combination with a journey by rail on the same day, a Government servant may be allowed to draw, in addition to Railway fare and daily allowance, the actual fare paid by him for travelling in a public conveyance even though such fare may exceed the amount of his daily allowance.

4. JOURNEYS BY RAILWAYS.

46. (i) For journeys by railway, the Government servants in grades I to III draw a single I class fare and incidental charges at 40 paise for every 10 kilometres or part thereof, if the part exceeds 5 kilometres. If the to and fro journey is performed on the same calendar day, they will be eligible to claim single I class fare and incidental charges at 20 paise for every 10 kilometres or part thereof if the part exceeds five kilometres.

(ii) Government servants in grades IV and V draw a single first class fare plus daily allowance for each day of journey.

(iii) Government servants in grades VI to VIII draw a single second class fare plus daily allowance for each day of journey.

(iv) Government servants in grades IX and X draw a single third class fare plus daily allowance for each day of journey

(Rule 29.)

47. When a Government servant travels at a concessional rate, his railway allowance will be restricted to the actual cost of railway ticket plus one half of the ordinary fare in cases of officers of grades I to III or of the daily allowance in the case of officers of grades IV and below. The same rate will apply in cases where concessional rates are allowed for return journey also.

(Rule 31.)

48. If a Government servant travels by a class lower than the one to which he is entitled to travel, he will be eligible to claim only the fare of the class in which he actually travelled plus the incidental charges or daily allowance allowed.

(Rule 32 Note.)

49. When a Government servant entitled to higher class travels in third class and pays the extra charges for sleeping accommodation provided by the railways for third class passengers during night journeys, the fare of the accommodation actually used (inclusive of the charges for the sleeping accommodation) may be claimed, if the amount does not exceed the fare of the class by which the Government servant is entitled to travel. These concessions will apply to journeys on tour and also transfer.

(Rule 32 Ruling 2.)

50. When there are two routes by rail, if an officer travels by the longer route for the reason that the shorter route does not provide the class of accommodation which he is eligible for under the rules, he can be allowed railway fare calculated by the shorter route only by the class of accommodation to which he is entitled.

(Rule 21 Ruling.)

51. Special deviations from the rates in Annexure I of the Madras Travelling Allowance Rules in respect of railway fare, etc., are allowed in the notes under Grades V to X.

52. A journey will be reckoned as a night journey when a Government servant travels by train for at least 3 hours between 9 p.m. and 6 a.m. All officers of Grades VI and VII will be entitled to the concession for journeys on tour and transfer. The extra fare admissible for journeys on transfer will be limited to the II class. The members of the family of the Government servant are not entitled to the concession.

(Explanation to Note 3 under Grade X—Annexure-I.)

5. ROAD JOURNEYS BETWEEN PLACES CONNECTED BY RAIL.

53. For a journey by bus between places connected by rail or partly by rail and partly by road the travelling allowance for the bus journey should be limited to the allowance admissible for the railway or rail-road journey.

(Rule 26.)

54. For officers of grades V to X except last grade servants, travelling allowance admissible for the bus journey can be claimed if it is less than the travelling allowance for the railway journey.

[(Rule 27—(1A.))

55. When a Government servant (of Grades I to VIII) performs a journey exceeding 32 kilometres by a regular public motor service between places connected by railway, the charges should be limited to what would have been admissible had the Government servant performed the journey by rail or to the actual bus fare plus daily allowance whichever is less.

(Rule 27—1B.)

56. Government servants of grades IX and X may draw at their option, daily allowance in addition to bus fare for journeys exceeding 32 kilometres performed by a public motor service between places connected by rail if the absence on each day from headquarters is 8 hours or more.

[Rule 27—1B—Note (I).]

57. When a journey is performed by a motor car between two places connected by rail, full mileage may be drawn for the first 40 kilometres and $\frac{2}{3}$ mileage for the next 100 kilometres. For the distance beyond 140 kilometres, $\frac{1}{2}$ mileage is admissible.

[Rules 26 and 25 (b)].

6. JOURNEYS BETWEEN PLACES NOT CONNECTED BY RAIL BUT BY BUS.

58. (i) Officers of Grades I to IV get mileage under rule 25 (b) for road journey performed in their cars but if they travel by bus half the mileage under Rule 25 (a) is admissible.

[Rule 27 (4).]

(ii) Officers of Grades V to VII will draw, whether the journeys are performed in their cars or by a public conveyance, half the mileage or bus fare whichever is higher.

[Rule 27 (1).]

(iii) Officers of Grades VIII to X except last grade servants will, in addition to the half mileage or bus fare of the lowest class whichever is greater, get 7 Paise for every 10 kilometres or part thereof if the part exceeds 5 kilometres.

[Rule 27 (1).]

(iv) For officers of Grades V to X (other than last grade Government servants) for a journey in public interest other than by bus (i.e. by car) full mileage for the first 60 kilometres and $2\frac{2}{3}$ rd mileage for the next 100 kilometres and $1\frac{1}{2}$ mileage thereafter is admissible under Rule 25 (b). In such cases, the controlling officer should be satisfied that a public interest has been served by the journey. He should also state so specifically.

[Rule 27 (1).]

59. A last grade servant is not eligible for half-mileage for journey by bus. When he makes a journey of more than 16 kilometres by bus, he can draw bus fare plus daily allowance of Rs. 1-25. If the distance is 16 kilometres or less, he can draw only actual fare by the lowest class.

(Rule 24.)

60. If two places unconnected by rail are partly connected by bus, travelling allowance may be drawn for such portion of the journey as is covered by bus and full mileage may be drawn for the remaining portion of the journey.

[Rule 27 (3).]

7. ACTUAL EXPENSES.

61. A Government servant who has been compelled to leave his camp and proceed rapidly on duty to a place more than 32 kilometres distant on a sudden emergency may, under the special order of the head of the department, draw the actual expense of maintaining such camp, not exceeding the daily allowance in addition to the mileage admissible whether the camp is moved or not.

(Rule 48.)

62. A Government servant of any of the Grades I to VIII may for a journey on tour by railway or steamer, draw the actual cost of transport of himself, his servants, private luggage, conveyances and horses and in addition for each calendar day during which a journey is made, one-fourth of the daily allowance for which he is eligible under Annexure I.

(Rule 49.)

8. TRANSFER TRAVELLING ALLOWANCE.

63. A Government servant on transfer from one place to another is normally eligible for transfer travelling allowance. However, if the transfer is at his own request, he would not be entitled for any transfer travelling allowance. The Travelling Allowance claim should be preferred within three months of the completion of each journey. The three months time limit is to be calculated separately for self, family, personal effects, where the dates are different. "Family" includes wife and children dependent on the Government servant. If a Government servant has got more than one wife, travelling allowance can be claimed only for one wife. Children includes adopted child, step children, married daughter not placed under her husband's protection, widowed daughter residing with and wholly dependent on the Government servant. A husband dependent on the woman Government servant is also eligible for the travelling allowance. In respect of non-gazetted officers, the expression "family" includes also their parents who are wholly dependent on them. When both the husband and the wife are Government servants and are transferred at the same time or within 6 months from the same station to another station, both cannot claim transfer travelling allowance. Either of them may claim transfer travelling allowance, the other being treated as a member of his or her family and not in State Government's employ.

64. The travelling allowance admissible is as follows :—

Railway Journey.

(a) *Self*—(i) *Government Servants Grades I to III.*—Heads of departments are eligible for highest class of accommodation including air-conditioned accommodation and are eligible to draw a single fare of that class and extra charges calculated at 75 paise for every 10 kilometres or part thereof exceeding 5 kilometres.

(ii) Other Government servants in Grades I to III may claim single first class fare (or when journey is actually made in air-conditioned class) single presumptive first class fare calculated at 75 paise for every 10 kilometres or part exceeding 5 kilometres plus extra charges (for incidental expenses) calculated at 75 paise for every 10 kilometres or part thereof exceeding 5 kilometres.

(iii) Government servants in Grades IV to X may claim two railway fares of the class by which they are entitled to travel.

65. When a journey is performed by a motor car between two places connected by railway, the charge should be limited to what would have been admissible had the Government servant travelled by rail. A Government servant who is entitled to transport his motor car on transfer and who performs the journey in his own car by road may, draw one rail fare only for self if the new station is situated at a distance of 130 kilometres or less instead of what he can draw under the above rules.

[Rule 70 (i) Note (e) under Grades I to III and Note (b) under Grades IV to X.]

66. When a journey on transfer is performed by a regular motor service between places connected by railway, the claim for "self" will be regulated as follows :—

(i) *Grades I to III.*—Actual bus fare plus 75 paise for every 10 kilometres or part thereof exceeding 5 kilometres by the rail route or the bus route whichever is less (towards incidental expenses).

[Note (g) under Rule 70 (i) under Grades I to III.]

(ii) *Grades IV to VIII.*—Actual bus fare plus single rail fare of the class by which the Government servant is entitled to travel.

(iii) *Grades IX and X.*—Charges limited to what would have been admissible had he travelled by rail.

[Note (d) Rule 70 (1) under Grades IV to X.]

(b) *Family.*

67. The number of fares actually paid by a Government servant for adult members and children of the family may be claimed.

[Rule 70 (ii).]

68. If the family members travel in the officer's own car between places connected by rail, no railway fare is admissible to them.

[Ruling (1) under Rule 70 (ii).]

69. For journeys by road, a Government servant of Grades I to X may draw twice the mileage to which his grade entitles him.

[Rule 72 (i).]

70. An officer of Grades I to III may also draw one extra mileage if three members of his family accompany him and another extra mileage if more than three members of his family accompany him. An officer of grades IV to X may draw one extra mileage if two members of his family accompany him and another extra mileage if more than two members of his family accompany him.

[Rule 72 (ii).]

71. A member of a Government servant's family who follows him within six months from the date of his transfer or precedes him by not more than one month may be treated as accompanying him.

[Rule 75.]

72. After receipt of transfer orders, the family of a Government servant may travel to a station other than the new headquarters station. In such cases the travelling allowance for this journey of the family may be drawn subject to the condition that it does not exceed the travelling allowance that would have been admissible if the family had proceeded to the new headquarters station.

[Rule 74.]

73. If a member of the family travels to the new station from a place other than the old station of the Government servant, the Government servant may draw either the actual fare for the journey made or the fare admissible for the journey from the old to the new station whichever is less.

[Rule 75.]

74. Travelling allowance may be admitted under Rule 75 for journeys performed by an officer's sons or daughters from their place of study to any new station to which he is transferred. The fare from the place of duty to the new station or from the old station to the new station whichever is less is admissible.

[Rule 75—Ruling 3.]

(c) *Personal Effects.*

75. (i) A Government servant is entitled to draw the actual cost of transporting personal effects at owner's risk by goods train up to the following maxima :—

<i>Grades of Government servants.</i>	<i>Maximum number of kilograms.</i>
(i) Grades I to III	4,500
(ii) Grades IV and below on a pay exceeding Rs. 180 per mensem.	2,000
(iii) Government servants on a pay not exceeding Rs. 180 per mensem.	1,000

(ii) He may also claim the actual cost of transport by passenger train a portion of his personal effects upto the maxima prescribed below out of the total permissible kilograms :—

<i>Grades of Government servants.</i>	<i>Maximum number of kilograms that can be carried by passenger train at Government cost.</i>
(i) Grades I to III	200
(ii) Grades IV and V	75
(iii) Grades VI and below	40

(iii) If a Government servant carries personal effects by passenger train beyond these maxima, he may draw the actual cost of carriage up to the amount that would have been admissible had he taken the maximum number of kilograms by goods and passenger trains as prescribed above.

[Rule 70 (iii).]

(iv) The head of a department is empowered to fix lower maxima for personal effects.

[Rule 70 (iii) delegation.]

76. Officers will be allowed to claim railway fares by the lowest class for their personal servants, according to the scale given below :—

<i>Class of Officers.</i>	<i>Maximum number of servants allowed.</i>
(i) Officers drawing pay exceeding Rs. 1,100 ..	3
(ii) Officers drawing from Rs. 550 to Rs. 1,100 ..	2
(iii) Other Gazetted Officers	1

The personal servant should have been in the employ of the officer at the time of his transfer and the fare should have been actually paid.

[Rule 70 (vii).]

77. A Government servant while proceeding on leave is not entitled for any travelling allowance. When he returns from leave of any kind for a period not exceeding 6 months or 180 days, he is entitled to draw travelling allowance from the old station to the new station to which he may have been transferred on the expiry of the leave.

[Rule 90.]

9. MISCELLANEOUS.

78. A Government servant is not entitled to any travelling allowance for a journey made by him after retirement or dismissal from Government service or after the termination of such service.

[Rule 93].

79. If a Government servant dies while in service, the members of his family may be granted travelling allowance for the journey to his home or to any other place where they wish to reside either from his headquarters or from the place of his death, subject to the limit of the amount admissible from his headquarters to his home. The travelling allowance is admissible only when the distance to be travelled exceeds eighty kilometres.

[Rule 110].

80. The travelling allowance of the secretarial and the household staff of the Governor ordered to proceed to Ootacamund to transact business when the Governor takes up his residence there will be regulated by the provisions contained in Part IV and Annexure VIII of the Manual of Special Pay and Allowances.

[Rule 81].

10. APPENDIX.

Extract from Annexure I of the Madras Travelling Allowance Rules.

Grade Pay Range.	Daily allowance.	Mileage per kilometre.	Railway journey.	Steamer journey.
(1)	(2)	(3)	(4)	(5)
	RS. P.	RS. P.		
<i> gazetted Officers.</i>				
I. Members of the Tamil Nadu Public Service Commission, Secretaries to Government, Heads of Departments, Collectors, District and Sessions Judges, etc.	10 50	0 36	Single first class plus 40 paise for every 10 kilometres or part thereof if the part exceeds 5 kilometres to cover incidental charges.	I Class berth.
II. Other than those in Grade I on pay exceeding Rs. 1,100.	9 00	0 36	Do.	Do.

<i>Grade Pay Range.</i>	<i>Daily allowances.</i>	<i>Mileage per kilometre.</i>	<i>Railway journey.</i>	<i>Steamer journey.</i>
(1)	(2)	(3)	(4)	(5)
	Rs. P.	Rs. P.		
<i>Gazetted Officers—contd.</i>				
III. On pay exceeding Rs. 800 but not exceeding Rs. 1,100. Officers appointed to All-India Services (I.A.S., I.P.S., I.A. & A.S. not included in Grades I or II. Military Commissioned Officers on the personal staff of the Governor not included in Grade II).	7 50	0 36	Single first class plus 40 paise for every 10 kilometres or part thereof if the part exceeds 5 kilometres to cover incidental charges.	I Class berth.
IV. On pay exceeding Rs. 550 but not exceeding Rs. 800.	6 00	0 36	Single I class fare plus Daily Allowance.	II Class berth.
V. Other Gazetted Government servants.	5 25	0 24	Do.	Do.
<i>Non-Gazetted Officers.</i>				
VI. Non-Gazetted Government servants on pay exceeding Rs. 300.	4 50	0 24	Single II class fare plus Daily Allowance.	II Class berth.
VII. On pay exceeding Rs. 240 but not exceeding Rs. 300.	3 50	0 24	Do.	Do.
VIII. On pay exceeding Rs. 150 but not exceeding Rs. 240.	2 50	0 18	Do.	Do.
IX. On pay of Rs. 90 and above but not exceeding Rs. 150.	2 00	0 12	Single III Class fare plus Daily Allowance.	III Class berth.
X. Non-Gazetted Government servants on a pay of less than Rs. 90.	1 25	0 12	Do.	Do.

CHAPTER XVI

PENSION BENEFITS AND LIBERALISED PENSION RULES.

I. INTRODUCTORY.

1. The Madras Pension Code consists of seven parts. Part I contains the Civil Service Regulations (C.S.Rs.) which define the conditions under which pension is calculated. The rate of pension and gratuity payable to those who opted to remain under the old Pension Rules is given in Article 474. These rates apply to those (1) Government servants who retired or died before the 1st July 1960, (2) those who opted to remain under the Civil Service Regulations Pension Rules, (3) the personnel of the Malabar Special Police and Armed Police who have elected to come under the Civil Service Regulations Pension Rules and (4) those governed by Article 802, Civil Service Regulations i.e., Local Fund Government servants whose pensionary liabilities are borne by Government in return for pensionary contributions received. Part II contains the Madras Liberalised Pension Rules of 1960. These rules together with the Civil Service Regulations (other than those relating to the rate of pensions), apply in the case of Government servants who retire or who retired on or after the 1st July 1960 except those who opted to remain under the Civil Service Regulations. Parts III to VII contain other pension and gratuity rules.

2. The conditions of service of the members of the Indian Civil Service include special rules for pension and they are printed in Chapter XXV of the Madras Pension Code. [Article 349.]

II. CIVIL SERVICE REGULATIONS.

3. Future good conduct of a retired person is an implied condition for the grant of a pension. The Government have powers to withhold or withdraw a pension or any part of it if the pensioner is convicted of a serious crime or is found guilty of grave misconduct. [Article 351.]

4. An officer dismissed or removed for misconduct, insolvency or inefficiency is not eligible for the grant of pension. However, the officers so dismissed or removed, may be granted compassionate allowances when they deserve of special consideration. The allowance granted to any officer under this rule should not exceed two-thirds of the pension which would have been admissible to him if he had retired on medical certificate. [Article 358.]

(A). *Classification of Pensions.*

5. Pensions are divided into four classes—

- (a) Compensation pensions
- (b) Invalid pensions.
- (c) Superannuation pensions
- (d) Retiring pensions.

[Article 424.]

6. An officer is eligible for compensation pension, if he is discharged owing to the abolition of a permanent post and if he is not appointed to another post.

[Article 426.]

7. An officer is eligible for invalid pension on his retirement from the public service if he is permanently incapacitated for the public service or for the particular branch of it to which he belongs by mental or bodily infirmity.

[Article 441.]

8. The pension is granted only on production of a medical certificate of incapacity as prescribed in the rules.

[Article 442.]

9. A superannuation pension is granted to an officer who is entitled or compelled by rule to retire at a particular age.

[Article 458.]

10. Retiring pension is granted to an officer who, as a measure of punishment, is compulsorily retired from service before or after completing qualifying superior service of 25 years.

[Article 465-B.]

11. The essential conditions of qualification for pension are as follows:—

- (1) The service must be under Government.
- (2) The employment must be substantive and permanent.
- (3) The service must be paid by Government.

[Article 361.]

12. The Government may, in the case of service paid from Consolidated Fund, declare that any specified kind of service rendered in a non-gazetted capacity will qualify for pension and in individual cases allow service rendered by an officer to count for pension.

[Article 361-A.]

13. In respect of officers who retire or who die on or after the 1st April 1963, all periods of leave with allowances will count as service.

[Article 408-A.]

14. The authority who sanctions the pension may commute retrospectively periods of absence without leave, into leave without allowances. [Article 421.]

15. An Officer's service does not qualify for pension till he has completed 18 years of age. The service put in by a Government servant before his completing 18 years of age is called "Boy Service". It is excluded for counting the qualifying service. This rule does not apply to persons who were in service on 14th March 1961 and in whose case a lower age limit has been prescribed.

[Article 358-(a).]

(B) Amount of Pensions.

16. The amount of Pension is determined by the length of qualifying service. [Article 468].

17. The length of qualifying service is calculated from the date of appointment to Government service to the date of retirement excluding the periods spent on the following :—

- (i) Non-continuous service and breaks.
- (ii) Boy Service.
- (iii) Leave without allowance.
- (iv) Suspension periods.
- (v) Overstay of leave not regularised.
- (vi) Refused leave taken after the date of compulsory retirement.

[Article 420.]

18. If the qualifying service is less than 10 years, no pension is admissible but only a gratuity is admissible. This 'gratuity' is called 'Service Gratuity'.

19. *Service Gratuity*.—For a period of 1 to 19 completed six monthly periods (i.e., for a service of less than ten years) half month's emoluments for each completed monthly period.

[Article 474 (a).]

20. *Pension*.—For 20 completed six-monthly periods to 50 completed six-monthly periods and above, the scale of pension ranges from 10/60 to 30/60 of "average emoluments," subject to a maximum annual limit of Rs. 2,000 for 10/60 to Rs. 5,000 for 30/60.

[Article 474 (b).]

21. After a service of not less than ten years and in cases of retirement on the ground of inefficiency and compulsory retirement contemplated in Article 465-B, the pension admissible up to and inclusive of 24½ years of service will be the same as in Article 474 (b); but for services of 25 years and more (51 to 59 completed six-monthly periods) it is slightly reduced as indicated in the Article.

[Article 474 (c).]

22. The term "Average Emoluments" means the average calculated upon the last three years of service.

[Article 487.]

23. In respect of officers who retired from service on or after the 1st July 1960, fractions of a year equal to six months and above will be treated as a completed six-monthly periods for the purpose of calculation of any pension admissible to such an officer. In calculating length of service and adding together broken periods of a month, a month should be taken to consist of 30 days only, irrespective of the actual number of days contained in each month.

[Proviso to and ruling under Article 468.]

24. The authority sanctioning the pension is competent to make any reduction in the full amount of pension admissible under the rules, if the service of the incumbent has not been thoroughly satisfactory.

[Article 470.]

(C) *Commutation of Pension.*

25. Commutation is a process by which the Government servant is entitled to receive a lump sum amount in lieu of a portion of his pension. In other words, it is the conversion of a portion of recurring monthly pension into a lump sum cash amount. The commutation of pensions is governed by Civil Service (Pension) Commutation Rules which came into force on 1st April 1925. The Government servants governed by the Old Pension Rules can commute their pension to the extent of half and those governed by the Madras Liberalised Pension Rules of 1960 to the extent of $\frac{1}{3}$ rd of their pension, subject to the condition that the amount of pension retained is not less than Rs. 240 per year.

(D) *Retirement.*

26. (i) An Officer in superior service whether ministerial or non-ministerial retires when he attains the age of 55 years.

(ii) A Government servant in last grade service—retires when he attains the age of 60 years.

[Article 458—Ruling 1.]

(iii) The date of retirement of trained teachers of Elementary, Secondary, Training and Special schools under the management of Government is the date on which they attain the age of 58 years.

[Article 458—Ruling 2.]

(iv) In the case of persons who had taken part in the freedom struggle and courted imprisonment and who have been appointed to the posts of Social Welfare Workers up to the end of December 1965, the date of superannuation shall be the date on which they attain the age of 60 years.

[Article 458—Ruling 3.]

(v) All-India Service Officers retire at the age of 58.
(Rule 16, Appendix I to Madras Pension Code).

(vi) An officer in superior service who has attained the age of 55 years may, at his option, retire on superannuation pension.

[Article 464].

(E) *Miscellaneous.*

27. Anticipatory pension is pension authorised by the Accountant General after a rough assessment. This is allowed where it is expected that there might be delay in the final assessment of the pension and consequent delay in issue of the pension order. This amount is subject to revision or adjustment when the pension is finally fixed.

[Article 922].

28. The pension is payable monthly on and after the first day of the following month on receipt of the Pension Payment Order.

[Article 943 (1)].

29. A pension is payable for the day on which the pensioner dies.

[Article 943 (3)].

30. An officer entitled to a pension cannot take a gratuity instead of a pension.

[Article 471].

31. The pension is fixed in Rupees. In the case of a Government servant retiring from service on or after 1st July 1966, pension is rounded off to the next higher rupee.

[Proviso to Article 468-A].

III. THE MADRAS LIBERALISED PENSION RULES, 1960.

32. The Madras Liberalised Pension Rules provide for the grant of (1) "Service gratuity" and "pension" as in Schedule to Rule 3, (2) "Death-cum-Retirement gratuity" as in Rule 4 and (3) "Family Pension" as in Rule 6 and as revised in family pension Rules 1964. The Rules apply to all Government Servants who retired/or retire from service on or after 1st July 1960 except the following, namely—

(i) Government servants who are employed in Government industrial undertakings to whom the Factories Act, 1948 (Central Act LXIII of 1948) or the Employees' Provident Funds Act, 1952 (Central Act XIX of 1952) are applicable.

(ii) Government servants who belong to non-pensionable service;

(iii) Government servants who elect to continue under their old pension rules in accordance with the provisions in rule 8. . . and

(iv) Government servants who belong to the State Higher Judicial Service.

[Rule 2].

33. The minimum qualifying service for retiring pension has been fixed as 30 years. A Government servant may retire from service any time after completing 30 years of qualifying service after giving three months notice to the Government. The Government may likewise require a Government servant to retire after he completes the 30 years of qualifying service by giving 3 months notice to the Government servant concerned.

[Rule 3 (2)].

34. The details of gratuity and pension admissible under the Liberalised Pension Rules for both superior and last grade Government servants are given below :—

(i) *Service gratuity*.—For 1 to 19 completed six-monthly periods, 1/2 month's emoluments to 8-1/8 months' emoluments.

(ii) *Pensions*.—For 20 completed six-monthly periods to 60 completed six-monthly periods and above, the scale ranges from 10/80 to 30/80 of average emoluments subject to maximum annual limits of Rs. 2,700 for 10/80 to Rs. 8,100 for 30/80.

••• [Schedule to Madras Liberalised Pension Rules].

(iii) *Death-cum-Retirement Gratuity*.—(a) *On Retirement*.—A Government servant who has completed 5 years' of qualifying service will be granted additional gratuity as follows on his retirement:

One-fourth of the emoluments for each completed six-monthly period of qualifying service, emoluments being subject to a maximum of 15 times the emoluments.

[Rule 4 (3).]

••• (b) *On death while in service*.—(i) In the event of the death of a Government servant who has completed five years of service while in service, the gratuity payable to the members of the family is subject to a minimum of twelve times the emoluments of the officer at the time of his death. It should not exceed Rs. 24,000.

[Rule 4 (3).]

(ii) In the event of the death of a permanent Government servant subject to Madras Liberalised Pension Rules, before completing 5 years qualifying service, his family will be eligible for death gratuity as under :

Length of service.

Gratuity.

(i) On death before completion of one year service. Two months pay.

(ii) On death after a service of one year but before completion of five years. Six months pay.

[Rule 4—Ruling 9.]

(c) *On death after retirement.*—In the event of the death of a Government servant after retirement if the amount actually received by him at the time of death on account of pension and gratuity is not equal to 12 times his emoluments, a gratuity equal to the deficiency will be granted to the incumbent.

[Rule 4 (4)]

NOTE.—Emoluments at the time of retirement include pay, etc., referred to in Article 486-A of Pension Code, subject to a maximum of Rs. 1,800 p.m. If the emoluments of the Government servant had been reduced during the last three years, otherwise than as a penalty, the average emoluments under Article 487 Pension Code can be taken at the discretion of the authority sanctioning the Death-cum-Retirement Gratuity.

[Rule 4 (5)]

35. The Madras Liberalised Pension Rules 1960 do not prohibit the grant of family pension/death-cum-retirement gratuity to the family of a Government servant who commits suicide.

[Rule 4—Ruling 3]

36. A Government servant on appointment to a pensionable post should nominate a member (or members) of his family specified in Rule 5 (a) to receive the Death-cum-Retirement Gratuity in the event of his death while in service. If at the time of making the nomination, the Government servant has family, the nomination should be in favour of any members of the family only and not in favour of any outsider.

[Rule 5 (2)]

37. A nomination once made can be cancelled at any time by sending a fresh one.

[Rule 5 (9) (b)]

38. *Family Pension.*—The conditions for the grant of family pension are:—

(i) The officer must have completed not less than 20 years qualifying service; and

(ii) The officer should have died while in service or after retirement within 5 years from the date of his retirement.

[Rule 6 (1)]

39. The maximum period for which a family pension is payable is 10 years. However, the payment should not extend beyond 5 years from the date of retirement if the officer dies after retirement and beyond 5 years from the normal date of superannuation if he dies while in service.

[Rule 6 (1) Proviso].

40. The maximum amount of family pension permissible is Rs. 150 p.m. subject to the following limits :—

(i) If the officer *dies after* retirement—One-half of the pension sanctioned to him less any amount commuted out of it.

(ii) If an officer *dies while* in service—One-half of the superannuation pension that would be admissible to him had he retired on the date following the date of his death.

[Rule 6 (2)]

NOTE.—Rule 6 of the Madras Liberalised Pension Rules given above is not applicable after 1st April 1964 as the Madras Government Servants' Family Pension Rules, 1964 have come into force with effect from 1st April 1964. Hence, Rule 6 applies only to a few persons of pensionable Government servants on 31st March 1964, who had specially opted before 29th January 1965 to remain under that rule. All others in service or recruited on or after 1st April 1964 are governed by the Madras Government Servants' Family Pension Rules 1964.

41. Commutation of the pension upto $\frac{1}{3}$ rd of pension is permissible (instead of $\frac{1}{2}$ pension under the Civil Service Regulations).

[Rule 7]

IV. THE MADRAS GOVERNMENT SERVANTS' FAMILY PENSION RULES, 1964.

42. These Rules have come into force with effect from 1st April 1964.

[Rule 1 (2)]

43. These rules apply to all Government servants appointed to pensionable establishments whether temporary or permanent who were in service on the 1st April 1964 or are recruited after that date except the following :—

(i) Government servants who retired before the 1st April 1964 but are re-employed on that date or thereafter.

(ii) Government servants who are employed in Government industrial undertakings to whom the Factories Act, 1948 or the Employees Provident Funds Act, 1952 are applicable (excluding those who are governed by statutory service rules and belong to pensionable service).

(iii) Government servants who belong to non-pensionable service, namely, persons paid from Contingencies, work charged staff, casual labour and officers on contract.

(iv) Government servants who belong to the State Higher Judicial Service.

[Rule 2]

44. Family Pension is applicable in the case of the death of Government servant while in service on or after the 1st April 1964, but before 1st April 1966 if he has completed a minimum period of service of five years. In the case of the death of a Government servant while in service on or after 1st April 1966, he should have completed a minimum period of service of one year.

[Rule 3]

NOTE.—(i) Service for the purpose of this rule means all continuous temporary or officiating service including service under emergency provisions also, provided it is followed by regular appointments.

(ii) Minimum period of service for the purpose of this rule does not include boy service, extraordinary leave and periods of suspension exceeding the extent specified in Article 416, Civil Service Regulations.

(iii) This rule does not prohibit the grant of family pension to the family of a Government servant who commits suicide.

45. Only the family of a Government servant who was in receipt of or was eligible to be paid any of the following classes of pension at the time of his death is eligible to receive family pension under these rules :—

Compensation, invalid, retiring or super-annuation pension.

[Rule 3 (2)]

46. The rate of family pension admissible is as follows :—

Pay of the Government servant

on the date of his death or immediately before his retirement.

Rate of family pension.

Maximum or minimum.

(1)

(2)

(3)

(i) Below Rs. 200

.. 30% of the pay.

Minimum Rs. 20.

(ii) Rs. 200 and above but below Rs. 800.

.. 15% of the pay.

Maximum Rs. 96 and minimum Rs. 60.

(iii) Rs. 800 and above

.. 12% of the pay.

Maximum Rs. 150.

[Rule 3 (3)]

47. If a Government servant who has put in not less than 7 years of service dies while in service on or after the 1st July 1966, the family pension payable as above will be, for the period of 7 years. The period of seven years will be reckoned from the date following the date of the death of the Government servant. The pension may be paid for the period ending with

the date on which the Government servant would have reached the age of superannuation had he remained alive, whichever period is shorter. The Government servant shall be paid 50 per cent of the pay last-drawn by him subject to the maximum of twice the family pension admissible under sub-rule (3). The family pension payable after the expiry of the shorter of the two periods, will be at the rates specified in sub-rule (3).

[Rule 3-A]

48. Family pension admissible under these rules will be granted to the family of a deceased Government servant in the following order :—

(i) to the widow, if the deceased Government servant is a male or the widower, if the deceased Government servant is a female.

(ii) Failing a widow or the widower as the case may be, to the minor sons and/or unmarried minor daughters.

[Rule 4]

49. When a Government servant is survived by more than one widow, the pension will be paid to the widows in equal share. On the death of a widow her share of the pension will become payable to her minor child. If at the time of her death, a widow leaves no minor child, the payment of her share of pension will cease.

[Rule 4—Ruling 3]

CHAPTER XVIII.

GENERAL PROVIDENT FUND.

According to E.R. 16, a Government servant may be required to subscribe to a provident fund or other similar fund in accordance with such rules as the Government may, by order, prescribe. The General Provident Fund (Madras) Rules have come into force on 1st April 1935. The Fund is maintained in Rupees. The money in the Provident Fund is intended for "the rainy day" after retirement. However, there are also provisions in the Rules for drawing temporary advances and part-final withdrawal subject to certain restrictions as detailed in paragraphs 9 to 16 below :

2. All Government servants whether permanent, temporary or officiating other than re-employed servants who are in receipt of total emoluments of Rs. 100 or more per month should join the fund. Temporary and officiating Government servants should join the fund from the month following that in which they complete one year of continuous service. The Government servants who are employed in a Government Industrial undertaking (i.e., Government servants to whom the Factories Act, 1948 is applicable) and Government servants who are appointed under Rule 10 (a) of the General Rules for the State and Subordinate Services are *not* eligible to join the Fund.

[Rule 4 (1).]

3. The following Government servants may join the Fund at *their option* subject to the conditions laid herein :—

(i) Temporary and officiating Government servants who have not completed continuous service of one year ;

(ii) Re-employed Government servants ; and

(iii) The Law Officers in the City of Madras, viz., the Advocate-General, the Government Pleader, the Additional Government Pleader, the Public Prosecutor and the State Prosecutor.

[Rule 4 (2).]

4. An application for admission to the General Provident Fund should be made in the prescribed form (in duplicate) to the Accountant General, Madras, by the intending subscriber. Along with the application, a nomination in the appropriate printed form conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death before that amount has become payable or having become payable has not been paid, should be sent. If the Government servant has a family at the time of making the nomination,

the nomination should be in favour of a member or members of his family only. A nomination once made may be cancelled at any time by sending a notice in writing to the Accountant-General.

[Rule 7.]

5. In the office of the Accountant General, an account will be opened in the name of each subscriber.

[Rule 8.]

6. A subscriber should subscribe to the Fund monthly except during the period of suspension. If he so desires, he need not subscribe during any period of leave other than leave on average pay or earned leave of less than one month (or thirty days) duration.

[Rule 9.]

7. The amount of subscription will be fixed by the subscriber himself. It may be any sum not less than six per cent of his emoluments and not more than his total emoluments. It should be expressed in whole rupees. The amount of subscription once fixed will remain unchanged throughout the year. It may be enhanced or reduced once at any time during the course of a year.

[Rule 10.]

8. Government will pay to the credit of the account of a subscriber interest at such rate as may be determined for each year according to the method of calculation prescribed from time to time by the Government of India for the payment of interest on subscriptions to the General Provident Fund in respect of Central services. Interest will not be credited to the account of a Muslim subscriber if he informs the Accountant-General that he does not wish to receive it. However, if he subsequently asks for it, it will be credited with effect from the 1st day of the year in which he asks for it or if he had joined the Fund during the year, from the date of his joining the Fund.

[Rule 13.]

9. A temporary advance may be granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the appropriate authority specified in the fifth schedule to the Rules subject to the following conditions:—

(i) The sanctioning authority should be satisfied that the applicant's pecuniary circumstances justify it.

(ii) The advance is for paying expenses in connection with the prolonged illness of the applicant or any person actually dependent on him.

(iii) The advance is to pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent on him.

(iv) The advance is to pay the obligatory expenses on a scale appropriate to the applicant's status which by customary usage the applicant has to incur in connection with his marriage, or other ceremonies or in connection with the marriage, funeral or other ceremonies of persons actually dependent on him.

(v) The advance is to meet the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegations made against him in respect of any act done in the discharge of his official duty.

(vi) The advance is to meet the cost of his defence where the subscriber is prosecuted by Government in any court of law or where the subscriber engages a legal practitioner to defend himself in any enquiry in respect of any alleged official misconduct on his part.

Normally the amount to be advanced should not exceed three month's pay or half the amount at the credit of the subscriber in the Fund, whichever is less. For special reasons, the sanctioning authority may grant amount in excess of it. A second advance may be granted only after a lapse of 12 months after the final repayment of all previous advances together with interest thereon. For special reasons, the sanctioning authority may grant the second advance even before the lapse of the 12 months period. In fixing the amount of an advance, the sanctioning authority will pay due regard to the amount at the credit of the subscriber in the Fund.

[Rule 14.]

10. The advance granted will be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct. It will not be less than twelve unless the subscriber so elects and more than twenty four. In special cases, where the amount of advance exceeds three months' pay of the subscriber, the sanctioning authority may fix such number of instalments to be more than twenty-four but not more than thirty-six. A subscriber may, at his option, repay two or more instalments in a month. Each instalment will be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such instalments. After the principal of the advance has been fully repaid, interest will be paid thereon at the rate of one-fifth per-cent of the principal for each month or broken portion of a month during the period between the drawal and complete repayment of the principal. Interest will not be credited to the account of a Muslim subscriber if his deposit in the Fund carries no interest, as mentioned in paragraph 8—Rule 13.

[Rule 15].

11. Withdrawals from the General Provident Fund may be sanctioned by the authorities competent to sanction an advance

for special reasons under clause (c) of sub-rule (1) of rule 14 at any time after the completion of twenty years of service (including broken period of service, if any) of a subscriber or within ten years before the date of his retirement or superannuation whichever is earlier from the amount standing to his credit in the Fund, for one or more of the following purposes; namely:—

(a) meeting the cost of higher education including where necessary, the travelling expenses of any child of the subscriber for education outside India for academic, technical, professional or vocational course, beyond the High School stage and for education in India;

(b) meeting the expenditure in connection with the marriage of the subscriber's sons or daughters and any other female relation actually dependent on him;

(c) meeting the expenses in connection with the illness including where necessary the travelling expenses of the subscriber or any person actually dependent on him;

(d) building or acquiring a suitable house for residence including the cost of the site or repaying any outstanding amounts on account of loan expressly taken for this purpose or reconstructing or making additions or alterations to a house already owned or acquired by a subscriber;

(e) purchasing house-site or repaying any outstanding amount on account of loan expressly taken for this purpose;

(f) for constructing a house on a site purchased utilising the sum withdrawn under clause (e).

(Rule 15-A)

12. Any sum withdrawn by a subscriber at any one time for one or more of the purposes specified in rule 15-A will not ordinarily exceed one-half of the amount to his credit in his account or six months' pay whichever is less. The sanctioning authority may sanction the withdrawal of an amount in excess of this limits upto $\frac{3}{4}$ ths of the balance at his credit in the Fund having due regard to (1) the object for which the withdrawal is being made; (2) the status of the subscriber and (3) the amount to his credit in the Fund. A subscriber who has been permitted to withdraw money from the Fund under rule 15-A should satisfy the sanctioning authority within a reasonable period as may be specified by that authority that the money has been utilised for the purpose for which it was withdrawn. If he fails to do so the whole of the amount so withdrawn or so much thereof as has not been applied for the purpose for which it was withdrawn shall forthwith be repaid in one lump sum together with interest thereon at the rate determined under rule 13.

(Rule 15-B).

13. A subscriber who has already drawn or may draw in future an advance under rule 14 for any of the purposes mentioned in clauses (a), (b) and (c) of sub-rule (1) of rule 15-A may convert at his discretion by written request addressed to the Accountant-General through the sanctioning authority, the balance outstanding against him (with interest) into a final withdrawal on his satisfying the conditions laid down in Rules 15-A and 15-B.

(Rule 15-C.)

14. A subscriber who has completed twenty-eight years of service and whose pay is Rs. 1,000 per mensem or more is entitled to withdraw money from the Fund for the purchase of a Motor Car. The amount to be withdrawn will be limited to Rs. 12,000 or one-fourth of the amount outstanding to his credit in the Fund or the actual price of the car whichever is the least. The withdrawal will be allowed only on one occasion.

(Rule 15-D.)

15. (a) Subscriptions to a family pension fund approved in this behalf by the Government and payments towards a policy of life insurance may, at the option of a subscriber, be substituted in whole or parts for subscription due to the fund.

(b) The amount of subscription with interest thereon standing to the credit of a subscriber in the Fund may be withdrawn to meet :—

(i) a payment towards a policy of life insurance ;

(ii) the purchase of a single payment life insurance policy ;

(iii) the payment of a single premium or subscriptions to a family pension fund approved in this behalf by the Government.

(c) The number of policies in respect of which substitution for subscription due to the Fund or withdrawal of subscriptions from the Fund may be permitted will not exceed four. The premium for a policy in respect of which withdrawal of subscriptions from the Fund may be permitted should be payable only annually.

(Rule 16.)

NOTE.—Rules 17 to 26 of the General Provident Fund Rules lay down the other conditions for the drawal of the amount for the above purposes.

16. If the sanctioning authority is satisfied that the money drawn as advance from the Fund has been utilised for a purpose other than that for which sanction was given the amount with interest thereon will be recovered from the subscriber in one sum from the emoluments of the subscriber, even if he is on leave. If the total amount to be repaid is more than half the subscriber's emoluments, recoveries

will be made in monthly instalments of moiety of his emoluments till the entire amount recoverable is repaid.

(Rule 27.)

17. When a subscriber quits the service, the amount standing to his credit in the Fund will become payable to him.

(Rule 28.)

18. On the death of a subscriber, before the amount standing to his credit has become payable or where the amount has become payable, before payment has been made, the amount standing to his credit in the Fund is payable to his nominee or nominees in the proportion specified in his nomination, if the subscriber leaves a family. If no such nomination in favour of a member or members of the family of the subscriber subsists, the amount, notwithstanding the nomination, is payable to the members of his family in equal shares subject to the proviso mentioned in rule 30 (b). When the subscriber leaves no family, if a nomination made by him in accordance with the rules is in force, the amount is payable to the nominee.

(Rule 30.)

19. When the amount standing to the credit of a subscriber in the Fund becomes payable, the Accountant-General will take action to make the payments. The Heads of Offices should obtain and forward to the Accountant-General applications from subscribers for payment of Provident Fund balances under this rule. The applications will be in the form in Appendix 'H' and will be sent so as to reach the Accountant-General within a fortnight of the event necessitating the closure of the fund accounts.

(Rule 31.)

20. As soon as possible after the close of each year the Accountant-General will send to each subscriber a statement of his account in the Fund showing the opening balance as on the 1st April of the year, the total amounts credited or debited during the year, the total amount of interest credited as on the 31st March of the year and the closing balance on that date. Subscribers should satisfy themselves as to the correctness of the annual statement. Errors should be brought to the notice of the Accountant-General within three months from the date of receipt of the statements. The Accountant-General should, if so required by a subscriber, inform the subscriber not more than once a year, of the total amount standing to his credit at the end of the last month for which his accounts may have been written up.

(Rule 35.)

CHAPTER XIX.

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

The Government servants are eligible to get loans and advances (with interest or without interest) from Government for varied purposes and the various schemes are discussed below :—

I. FESTIVAL ADVANCE.

All Non-Gazetted State Government servants whose basic pay does not exceed Rs. 500 per mensem, skilled workers in the industrial establishments, members of the Last Grade service including workers (skilled and unskilled, contingent and work-charged establishment) remunerated on monthly rates of pay or wages are eligible to get interest-free advance on the eve of important festivals.

2. The advance is admissible only on one occasion in a calendar year to Non-Gazetted Government servants in an establishment for the following festivals :—

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

All Non-Gazetted Government servants irrespective of their religion can be granted festival advance during any one of the listed festivals of their choice.

3. The advance is admissible to those on duty or on leave on average pay or earned leave on full pay at the time the advance is drawn.

4. Government servants under suspension are not eligible for the advance.

5. The amount of festival advance will be restricted to one-and-a-half month's basic pay or Rs. 120 whichever is less.

6. The advance will be drawn and disbursed before the festival. It can be drawn within three weeks immediately preceding the festival.

7. The advance will be recovered compulsorily by deduction from the salaries of Government servants in ten equal monthly instalments, the first instalment of recovery commencing from the pay next drawn. In case the festival falls on or after 16th of the month, the first instalment of recovery will, however, commence from the pay of the month following the month of the festival.

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

9. The advance will not be paid to temporary staff workers in industrial establishments, etc., who are not likely to continue in service for a period of at least six months beyond the month in which the advance is paid.

10. The advance may be sanctioned to Government servants employed under the emergency provisions also, provided that the emergency candidates have put in at least one year of service on the date of drawal of the festival advance, provided that they are not likely to be ousted within six months beyond the month in which the advance is made and provided further 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.

11. The authorities competent to sanction these advances may, at their discretion, dispense with this requirement in the case of temporary staff, workers, industrial establishment, etc., who have completed three years of continuous service and are likely to continue in service till the adjustment of the advance.

12. 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 case of Non-Gazetted Government servants who are empowered to draw bills on treasuries and draw pay of self or establishments, their immediate Gazetted Officer will be the sanctioning authority for the drawal of festival advance.

13. The recoveries of the advances will be watched by the Head of office through a special register.

• 14. All drawing officers will furnish to the Accountant-General, Madras, with every bill in which festival advance is claimed, a certificate to the effect that no previous advance is outstanding in respect of the individual for whom the festival advance is drawn.

15. All Treasury and Sub-Treasury Officers and the Pay and Accounts Officer, Madras, will insist on such a certificate accompanying the bill before it is passed.

II. MARRIAGE ADVANCES.

1. Advances will be sanctioned to Government servants, Gazetted as well as Non-Gazetted including Last Grade Government Servants for the celebration of the marriages of themselves and their

sons and daughters. In the case of marriages 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. The sanction of the advance will be subject to the availability of funds and the advance cannot be demanded or claimed as a matter of right.

2. The advance will be limited to fifteen months pay or Rupees Two thousand whichever is less, in the case of marriage of female Government Servants and daughters of Government servants. In the case of marriages of male Government servants and sons of Government servants, the advance will be limited to fifteen months pay or Rupees One thousand, whichever is less.

3. Government servants employed in a regular capacity will be eligible for the advance provided they have put in a service of not less than five years at the time of application for the advance.

4. Government servants on leave other than extraordinary leave without allowances are eligible to apply for the advance.

5. If a 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.

6. Government servants whose "carry-home salary" falls below 25 per cent of their total emoluments after recovery of the instalments of this advance, if sanctioned will not be eligible for the sanction of the advance.

NOTE:—"Carry-home salary" is the money left behind from the gross salary and allowances after making all deductions therefrom in a month.

7. No second or subsequent advance will be sanctioned to a Government servant when a previous advance is pending recovery.

8. The Advance will be sanctioned by the Heads of Departments including Secretaries to Government to the Staff working under their control and in respect of the District staff of the Revenue Department, the advance will be sanctioned by the District Collector concerned. An application for advance should be made in the prescribed form and sent in duplicate to the Sanctioning Authority through proper channel. It should be accompanied by an agreement in the proper form. An advance copy of the application should be sent direct to the sanctioning authority. No application for an advance will be entertained before six months of the anticipated date of the marriage.

9. Government servants who are under suspension or against whom serious charges are pending which are likely to result in their removal, dismissal or compulsory retirement from Government service are not eligible for the advance.

10. The advance will be disbursed only after obtaining a personal security bond duly executed by the borrower and another permanent Government servant as surety in the prescribed form.

11. The advance will bear interest at the same rate charged on advances taken from the General Provident Fund Account from time to time.

12. The advance will be disbursed not earlier than two months of the anticipated date of celebration of the marriage for which it is sanctioned. If, however, it could not be drawn or disbursed before the marriage due to reasons beyond the control of the applicant, the advance sanctioned may be drawn and disbursed even after the date of celebration of the marriage for which the advance has been sanctioned.

13. The principal of the advance will be recovered in not more than 60 (sixty) equal monthly instalments. The recovery will be regulated in such a way as to ensure that both the principal and the interest are fully recovered from the pay of the Government servant before his retirement.

14. The recovery of the monthly instalments of the advance will 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 sanction of the advance whichever is earlier.

15. The recovery of interest will commence on completion of the recovery of the principal. If the amount of interest does not exceed by a large amount, the amount of the monthly instalment fixed for the recovery of the principal, it will be recovered in one instalment, otherwise it will be recovered in amounts not exceeding the monthly instalment fixed for the repayment of the principal.

16. 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 sanction, should be refunded to Government in one lump sum together with interest due thereon. The advance is also subject to summary recovery if it is subsequently proved that it was not utilised for the purpose for which it was sanctioned.

17. 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 of the borrower as stipulated in the agreement.

18. The Government servant receiving the advance should produce before the sanctioning authority a certificate of utilisation in the prescribed form within one month from the date of celebration of the marriage or within three months from the date of sanction of the advance whichever is earlier.

19. This scheme takes effect from the 1st April 1969 and will remain in force for a period of three years in the first instance and the position will be reviewed at the end of this period.

III. MOSQUITO NET ADVANCE.

All permanent Non-Gazette Government servants resident or working in Government offices in places where there is risk of malaria or filaria are eligible for the grant of interest-free advances for the purchase of mosquito nets. Officiating and temporary Government servants including members of the work charged establishment of the Public Works, Highways and Rural Works Departments who draw monthly salaries and who are not likely to be ousted within the period of repayment will also be eligible for the advance.

2. A list of areas where there is risk of malaria or filaria will be drawn up by the Director of Public Health and communicated to all Heads of Departments for information. In areas which are malarial as well as filarial, the advance for the purchase of mosquito nets should be drawn only once either for malaria or for filaria.

3. The advance will be limited to the amount actually required for the purchase of mosquito nets in each case for the use of the Government servant and the members of his family subject to a maximum of one month's pay including dearness allowance or Rs. 50 whichever is less. A subsequent advance may be sanctioned on the expiry of 5 years from the date of sanction of a previous advance.

4. The Head of an office or a Gazetted Government servant to whom the Head of the office has delegated the power of drawing establishment pay bills may sanction the advance.

5. The advance will be recovered in equal monthly instalments not exceeding 12 by deduction from pay bills. In the case of Government servants drawing comparatively higher rates of pay, recovery may be effected in a smaller number of instalments. The recovery will commence from the month subsequent to that in which the advance is drawn, e.g., if the advance is drawn in January 1969, the first recovery will be on the 1st February 1969 on pay drawn for January 1969. The recoveries will be made whether the Government servant is on duty or on leave or under suspension.

6. A Government servant who takes an advance for the purchase of mosquito nets, should furnish to the sanctioning authority, within one month after drawing the advance, a certificate stating either (a) that he has utilised the full amount of the advance for the object for which it was granted or (b) that he has refunded into the treasury the balance of the advance in excess of the actual price paid for the mosquito nets.

7. The Gazetted Officer or the head of the office who draws the pay bill of the Government servant concerned, should attach a certificate on the first pay bill cashed after the advance has been drawn and utilised that he has seen the voucher for the purchase of the net. If the Government servant draws his own pay bill, the certificate should be furnished by the Gazetted officer under whose immediate control he is working.

IV. GENERAL.

The following interest-bearing advances (loans) are granted to Government servants in accordance with the rules contained in Articles 227 to 235-A of the Madras Financial Code, Volume I :—

- (i) Advances for the purchase of motor-cars.
- (ii) Advances for the purchase of other conveyances.
- (iii) Passage advances.
- (iv) Advances for the purchase and construction of houses.
- (v) Advances for the purchase of horses and saddlery ; and
- (vi) Other advances.
 - (a) Advances for the purchase of type-writers.
 - (b) Advances for the purchase of warm clothing to non-gazetted Government servants.
 - (c) Special advances such as those occasionally granted to Government servants who go abroad to pursue higher studies.

APPENDIX VI.

LIST OF TREASURIES AND SUB-TREASURIES IN TAMIL NADU.

DISTRICT TREASURIES.

1	Chingleput at Saidapet	All the District Treasuries are banking treasuries.
2	Coimbatore	..	..	..
3	Dharmapuri	..	..	..
4	Kanyakumari at Nagercoil	..	..	..
5	Madurai	..	..	..
6	North Arcot at Vellore	..	..	..
7	Nilgiris at Ootacamund	..	..	..
8	Ramanathapuram at Madurai	..	..	..
9	Salem	..	..	..
10	South Arcot at Cuddalore	..	..	..
11	Thanjavur	..	..	..
12	Tiruchirappalli	..	..	..
13	Tirunelveli	..	..	..

SUB-TREASURIES.

Chingleput district—

1	Chingleput	..	..	..	Banking.
2	Kanchipuram	..	..	..	Do.
3	Madurantakam	..	..	..	Do.
4	Madras Taluk Treasury	..	..	..	Non-Banking.
5	Ponneri	..	..	..	Do.
6	Saidapet	..	..	..	Banking.
7	Sriperumbudur	..	..	..	Do.
8	Tiruttani	..	..	..	Do.
9	Tiruvellore	..	..	..	Do.
10	Uthiramerur	..	..	..	Non-Banking.

Coimbatore district—

1	Avanashi	..	..	..	Banking.
2	Bhavani	..	..	..	Do.
3	Coimbatore	..	..	..	Do.
4	Dharapuram	..	..	..	Do.
5	Erode	..	..	..	Do.
6	Gobichettipalayam	..	..	..	Do.
7	Perundurai	..	..	..	Non-Banking.
8	Pollachi	..	..	..	Banking.
9	Tiruppur	..	..	..	Do.
10	Udumalpet	..	..	..	Do.
11	Mettupalayam	..	..	..	Non-Banking.

SUB-TREASURIES—cont.

Dharmapuri district—

1 Dharmapuri	Banking.
2 Harur	Do.
3 Hosur	Do.
4 Krishnagiri	Do.
5 Uttangarai	Non-Banking.

Kanyakumari district—

1 Kalkulam	Banking.
2 Nagercoil	Non-Banking.
3 Thovala	Do.
4 Vilavancode	Banking.

Madurai district—

1 Dindigul	Banking.
2 Kodaikanal	Do.
3 Madurai	Do.
4 Melur	Do.
5 Nilakottai	Do.
6 Palni	Do.
7 Periyakulam	Do.
8 Tirumangalam	Do.
9 Uthamapalayam	Do.

North Arcot district—

1 Arni	Banking.
2 Arkonam	Do.
3 Chengam	Do.
4 Cheyyar	Do.
5 Gudiyatham	Do.
6 Polur	Do.
7 Thiruvannamalai	Do.
8 Thirupattur	Do.
9 Vellore	Non-Banking.
10 Vaniambadi	Banking.
11 Wallajah	Do.
12 Wandiwash	Do.

Nilgiris District—

1 Coonoor	Banking.
2 Gudalur	Do.

Ramanathapuram District—

1 Aruppukottai	Banking.
2 Devakottai	Do.
3 Kamuthi	Non-Banking.
4 Karaikudi	Banking.
5 Manamadurai	Do.
6 Mudukulathur	Do.

SUB-TREASURIES—*cont.*Ramanathapuram District—*cont.*

7	Paramakudi	Banking.
8	Ramanathapuram	Do.
9	Srivilliputhur	Do.
10	Sivagangai	Do.
11	Sathur	Do.
12	Sivakasi	Do.
13	Tiruvadanai	Do.
14	Tiruppattur	Do.
15	Virudhunagar	Do.
16	Rajapalayam	Do.

Salem District—

1	Attur	Banking.
2	Mettur	Do.
3	Namakkal	Do.
4	Omalur	Do.
5	Rasipuram	Non-Banking
6	Salem	Banking.
7	Sankari	Do.
8	Tiruchengode	Do.
9	Yercaud	Non-Banking.

South Arcot District—

1	Chidambaram	Banking.
2	Cuddalore	Do.
3	Gingee	Do.
4	Kallakurichi	Do.
5	Panruti	Non-Banking.
6	Tindivanam	Banking.
7	Tirukoilur	Do.
8	Virudhachalam	Do.
9	Villupuram	Do.

Thanjavur District—

1	Arantangi	Banking.
2	Kumbakonam	Do.
3	Mayuram	Do.
4	Mannargudi	Do.
5	Nagapattinam	Do.
6	Nannilam	Do.
7	Orathanad	Do.
8	Pattukkottai	Do.
9	Papanasam	Do.
10	Sirkali	Do.
11	Thanjavur	Non-Banking.
12	Tiruvarur	Banking.
13	Thiruthuraiipoondi	Do.

SUB-TREASURIES—*cont.*

Tiruchirappalli District—

1	Ariyalur	..	..	..	..	Banking.
2	Alangudi	..	..	..	..	Non-Banking.
3	Jayankondacholapuram	..	..	..	..	Banking.
4	Keeranur	..	..	..	..	Non-Banking.
5	Kulithalai	..	..	..	..	Banking.
6	Karur	..	..	..	..	Do.
7	Lalgudi	..	..	..	..	Do.
8	Musiri	..	..	..	..	Do.
9	Manapparai	..	..	..	..	Do.
10	Perambalur	..	..	..	..	Do.
11	Pudukkottai	..	..	..	..	Do.
12	Tiruchirappalli	..	..	..	..	Non-Banking
13	Thuraiyur	..	..	..	..	Banking.
14	Thirumayam	..	..	..	..	Do.

Tirunelveli District—

1	Ambasamudram	..	..	..	..	Banking.
2	Koilpatti	..	..	..	..	Do.
3	Nanguneri	..	..	..	..	Do.
4	Sankarankoil	..	..	..	..	Do.
5	Shencottah	..	..	..	..	Non-Banking.
6	Srivaikuntam	..	..	..	..	Banking.
7	Tenkasi	..	..	..	..	Do.
8	Tuticorin	..	..	..	..	Do.
9	Tirunelveli	..	..	..	..	Do.
10	Tiruchendur	..	..	..	..	Do.

PART III

CHAPTER XX.

ELECTION LAW AND PROCEDURE.

1. LEGAL FRAME WORK.

The statutory provisions governing the preparation of electoral rolls and the conduct of all elections to the State Legislature and Parliament are contained in the Constitution of India, the Representation of the People Acts, 1950 and 1951 and the statutory rules issued under those Acts, namely, the Registration of Electoral Rules, 1960 and the Conduct of Elections Rules, 1961. It is within this frame work of law that the General Elections and bye-elections are held to the House of the People (Lok Sabha), Council of States (Rajya Sabha) and the Legislative Assembly and the Legislative Council in the States.

2. ELECTORAL MACHINERY.

(a) *Election Commission*.—The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Parliament and to the Legislature of every State and of elections to the offices of President and Vice-President, held under the Constitution are vested in the Election Commission of India. The Election Commission now consists of only the Chief Election Commissioner, though the Constitution provides for the appointment of such number of other Election Commissioners as the President may fix. The Election Commission has to function in accordance with the provisions of the Constitution and of the Law relating to elections. In matters not covered by these, the Election Commission has its discretion to take its own decisions and issue necessary directions. The Election Commission has issued its statutory orders and directions on matters provided for in the rules wherever necessary and has also issued its Executive instructions—General and Departmental—on several matters not covered by the rules.

(b) *Chief Electoral Officer*.—There is a Chief Electoral Officer for each State who is subject to the superintendence, direction and control of the Election Commission. The duty of the Chief Electoral Officer is to supervise the preparation, revision and correction of electoral rolls and also to supervise the conduct of all elections in the State falling under the Representation of the People Acts and the rules made thereunder.

(c) *District Election Officers*.—For each district in the State, the Election Commission, in consultation with the State Government designates or nominates a District Election Officer who shall

be an officer of Government. Subject to the supe'rintendence, direction and control of the Chief Electoral Officer, the District Election Officer is required to co-ordinate and to supervise all work in the district or in the area within his jurisdiction in connection with the preparation and revision of electoral rolls for all Parliamentary, Assembly and Council constituencies within the district and also the conduct of all elections to Parliament and the State Legislature.

(d) *Electoral Registration Officers and Assistant Electoral Registration Officers.*—There are Electoral Registration Officers appointed for each of the territorial constituencies into which the State is divided for the purposes of Assembly and Council Elections. The duty of these officers is to prepare and revise the electoral rolls for those constituencies. There are also Assistant Electoral Registration Officers appointed to assist the Electoral Registration Officers in the performance of their functions.

(e) *Returning Officers and Assistant Returning Officers.*—There are Returning Officers appointed for every constituency in the State and for every election to the Council of States or to the Legislative Council by the members of the Legislative Assembly. Generally, the Revenue Divisional Officers are appointed as Returning Officers in respect of Assembly Constituencies; Collectors and District Revenue Officers in respect of Parliamentary Constituencies and Collectors in respect of Council constituencies. In a few cases, other Deputy Collectors like Personal Assistants to the Collectors, etc. are appointed as Returning Officers for Assembly and Parliamentary constituencies in order to avoid saddling a Revenue Divisional Officer with work in respect of too many constituencies. In Madras City, as wide-spread and effective executive staff is under the Commissioner, Corporation of Madras, that officer has been appointed as the Returning Officer for all the Assembly and Parliamentary constituencies in Madras City. For constituencies lying entirely within the municipal limits, the Commissioners of Madurai, Coimbatore, Tiruchirappalli and Salem Municipalities have also been appointed as Returning Officers for the concerned Assembly constituencies. The Secretary, Legislative Assembly Department, is appointed as the Returning Officer for election to Council of States and the election to the Legislative Council by members of the Legislative Assembly. In respect of Assembly constituencies, officers of the Tahsildars' grade and in a few cases, Independent Deputy Tahsildars are appointed as Assistant Returning Officers. The Revenue Officer of the Corporation of Madras is the Assistant Returning Officer for all the constituencies in Madras City. The Personal Assistants to Collectors are appointed as Assistant Returning Officers for Council constituencies. The Assistant Secretary to the Legislative Assembly Department is appointed as the Assistant Returning Officer for elections to the Council of States and the indirect elections to the Legislative Council.

The Returning Officer is the person statutorily responsible for the proper conduct of elections in his constituency. He will be responsible for all the arrangements in connection with the elections from the date of receipt of nominations to the counting of votes and declaration of results.

(f) *Presiding and Polling Officers*.—A Presiding Officer is appointed for each polling station and such number of polling officers as are necessary are appointed to assist the Presiding Officer in the performance of his functions. The law also provides for the appointment of the same person as Presiding Officer for more than one polling station in the same premises. The Presiding and Polling Officers are given sufficient training before the elections in order that they may acquire sufficient familiarity with the relevant provisions of the law and to enable them to undertake and discharge the responsibility of running the elections. A Hand Book containing instructions in regard to the conduct of poll is also supplied to every Presiding and Polling Officer for guidance.

3. COMPOSITION OF THE LEGISLATURES.

Council of States (Rajya Sabha).—Tamil Nadu State has been allotted 18 seats in the Council of States under the Fourth Schedule to the Constitution of India. The election is by the *elected* members of the Legislative Assembly. The Council of States is not subject to dissolution but one-third of the members retire every second year. Biennial elections are held to fill in these vacancies.

House of the People (Lok Sabha).—Unless sooner dissolved, the House of the People shall continue for five years from the date appointed for its first meeting and no longer. The expiration of the said period of five years shall operate as a dissolution of the House. The total number of members of the House of the People representing this State is as follows :—

Total number of seats allotted to Tamil Nadu State.	39
General seats	32
Scheduled Caste seats	7
Scheduled Tribe seats	Nil.

Tamil Nadu Legislative Council—

Elected Members	54
Nominated Members	9

Distribution of seats—

Graduates' Constituency	6
Teachers' Constituency	6
Local Authorities Constituency	21
Elected by M.L.As.	21
Members nominated by Governor	9
	<hr/>
	63

The Legislative Council is not subject to dissolution but one-third of the members retire every second year. Biennial elections are held to fill in these vacancies.

Tamil Nadu Legislative Assembly.—The Legislative Assembly of every State unless sooner dissolved, shall continue for five years from the date appointed for its first meeting and no longer. The expiration of the said period of five years shall operate as a dissolution of the Assembly.

Total number of seats—

By direct elections from territorial constituencies ..	234
By nomination (Anglo-Indian)	1
	<hr/>
	235

General seats	190
Scheduled Caste seats	42
Scheduled Tribe seats	2
Nomination (Anglo-Indian)	1
	<hr/>
	235

4. QUALIFICATIONS AND DISQUALIFICATIONS.

The Election Law lays down the qualifications and dis-qualifications for candidates standing for elections." A candidate must possess all the qualifications required and must not suffer from any dis-qualification on the date fixed for the scrutiny of nominations. He should be a citizen of India; not less than 25 years of age if he is standing for election to the State Legislative Assembly or House of the People, and not less than 30 years of age if he is standing for election to the State Legislative Council or the Council of States. He should have taken the oath of allegiance or affirmation to the constitution in the prescribed manner. In respect of seats reserved for Scheduled Castes or Scheduled Tribes the candidate must belong to the particular caste or tribe.

There are also certain additional qualifications required for candidates, and these are :—

Council of States.—A person shall not be qualified to be chosen as a representative of any State unless he is an elector for a Parliamentary Constituency in that State.

House of the People.—He must be a voter for any Parliamentary constituency anywhere in India.

Tamil Nadu Legislative Assembly.—He must be a voter for an Assembly constituency in Tamil Nadu State.

Tamil Nadu Legislative Council.—The candidate standing for election must be a voter for an Assembly constituency in Tamil Nadu State. Any such voter can, therefore, stand for election, whether from a Local Authorities' Constituency or from a Graduates' Constituency or from a Teachers' Constituency, or by indirect election by the members of the Legislative Assembly. A person need not be a member of a Local Authority or be a graduate or be a teacher, as the case may be, to stand for election to those constituencies. For nomination to the Legislative Council by the Governor, a person need not be a voter in any constituency, but must be "ordinarily resident" in the State.

A candidate must not be disqualified under Articles 102 or 191 of the Constitution, as the case may be. The other statutory provisions relating to disqualifications are contained in Chapter III of the Representation of the People Act, 1951.

5. PRESIDENTIAL ELECTION.

The President for the Republic of India shall be elected by the members of an electoral college consisting of (a) the elected members of both Houses of Parliament and (b) the elected members of the Legislative Assemblies of the States. As far as practicable, there shall be uniformity in the scale of representation of the different States at the Election of the President. For the purpose of securing such uniformity among the States, the number of votes which each elected member of Parliament and of the Legislative Assembly of each State is entitled to cast at such election shall be determined in the following manner :—

(a) every elected member of the Legislative Assembly of a State shall have as many votes as there are multiples of one thousand in the quotient obtained by dividing the population of the State by the total number of the elected members of the Assembly ;

(b) if, after taking the said multiples of one thousand, the remainder is not less than five hundred, then the vote of each member referred to in sub-clause (a) shall be further increased by one ;

(c) each elected member of either house of parliament shall have such number of votes as may be obtained by dividing the total number of votes assigned to the members of the Legislative Assemblies of the States under sub-clauses (a) and (b) by the total

number of the elected members of both Houses of Parliament, fractions exceeding one-half being counted as one and other fractions being disregarded.

The election of the President shall be held in accordance with the system of proportional representation by means of the single transferable vote and the voting at such election shall be by secret ballot. The President shall hold office for a term of five years from the date on which he enters upon his office. A person shall be eligible for election as President only if he

(a) is a citizen of India;

(b) has completed the age of thirty-five years; and

(c) is qualified for election as member of the House of the People.

A person shall not be eligible for election as President if he holds any office of profit under the Government of India or the Government of any State or under any local or other authority subject to the control of any of the said Governments. The President shall not hold any other office of profit.

6. VICE-PRESIDENTIAL ELECTION.

The Vice-President of India shall be ex-officio Chairman of the Council of States and shall not hold any other office of profit. A person shall be eligible for election as Vice-President only if he

(a) is a citizen of India;

(b) has completed the age of thirty-five years; and

(c) is qualified for election as a member of the Council of States.

A person shall not be eligible for election as Vice-President if he holds any office of profit under the Government of India or the Government of any State or under any local or other authority subject to the control of any of the said Governments.

The Vice-President shall be elected by the members of both Houses of Parliament assembled in a joint meeting, in accordance with the system of proportional representation by means of the single, transferable vote and the voting at such election shall be by secret ballot. The Vice-President shall hold office for a term of five years from the date on which he enters upon his office.

CHAPTER XXI.

MUNICIPALITIES AND TOWNSHIPS.

A Municipality is constituted under section 4 (1) of the Madras District Municipalities Act, 1920 by declaring any Town, Village or Local area as a Municipality. A Municipality may also be notified under section 5 of the Madras Panchayats Act, 1958. If a Municipality is constituted under the provisions of the Panchayats Act, it must have a population of not less than 20,000 and an annual income of not less than one lakh of rupees. However, if the application is made by the Town Panchayat itself for its constitution as a Municipality, the condition regarding the population can be waived by Government. It may however be mentioned that no Municipality has so far been constituted under the provisions of the Madras Panchayats Act, 1958, in this State.

2. A Municipality is divided into Wards for the purpose of holding elections. There is provision in the Act for reservation of seats for Scheduled Castes and Women. There is no provision for reservation of seats of any other category of persons. The number of seats which a Municipal Council is to have, is governed by the provisions of sub-section (1) of Section 7 of the Madras District Municipalities Act and the number ranges from 16 up to 52 as indicated below :—

<i>Municipalities with a population.</i>	<i>Number of Councillors.</i>
Not exceeding 20,000 at the last census	.. 16
Exceeding 20,000 but not exceeding 30,000	.. 20
Exceeding 30,000 but not exceeding 40,000	.. 24
Exceeding 40,000 but not exceeding 50,000	.. 28
Exceeding 50,000 but not exceeding 100,000	.. 32
Exceeding 100,000 but not exceeding 200,000	.. 36
Exceeding 200,000 but not exceeding 300,000	.. 40
Exceeding 300,000 but not exceeding 400,000	.. 44
Exceeding 400,000 but not exceeding 500,000	.. 48
Exceeding 500,000 .. .. .	.. 52

3. There are 84 Municipalities in this State. Of these, 64 were constituted prior to 1964 and the rest after 1964.

Townships.—In addition to the 84 Municipalities, there are four Municipal Townships, viz., Kodaikanal, Courtallum, Bhavani-sagar and Mettur in the State. There is no elected Council for these

Townships. The administration of the Township is carried on by a Council of nominated members with the Collector of the District as Chairman of the Township.

CONDUCT OF MUNICIPAL ELECTIONS.

I. *Preparation of Municipal electoral rolls.*—Previously, there were no separate municipal rolls, as such, for the conduct of municipal elections. The Legislative Assembly rolls were suitably adapted for the municipal elections. The Assembly rolls were also more or less upto-date, as there was annual revision of the rolls. Recently, the Election Commission, India, dispensed with the Annual revision of the Assembly rolls and directed that the Assembly rolls in the State should be revised only before a general election or before a bye-election. They also said that the local bodies might prepare their own rolls for elections to them. The question was examined by the Government. It was decided that the municipal councils should have their own rolls for ordinary elections to them. Accordingly, section 44 of the Madras District Municipalities Act, 1920 was amended and in G.O. Ms. No. 949, Rural Development and Local Administration, dated 15th May 1968, the Government also issued directions for the preparation and publication of municipal electoral rolls. The following are the main features of the above directions :—

(1) The Government have authorised the respective Municipal Commissioners to be the Municipal Electoral Registration Officers.

(2) The rolls of the Municipality shall be revised before each ordinary election to a Municipal Council or before each casual election to a Municipal Council. In the case of casual election, the rolls will be revised only for the ward or wards for which the election will be held.

(3) One will be eligible for inclusion in the roll only if he is 21 years of age on 1st January of the year in which the roll is prepared.

(4) The rolls may be either revised summarily or intensively. If summary revision is ordered for the first preparation, the current Assembly rolls will be taken as the basic roll.

(5) The roll shall be prepared in the language or languages in which the Assembly rolls are prepared.

(6) In the case of summary revision, the following procedure shall be adopted :—

(a) The Assembly rolls will be published as the draft rolls and a period of thirty days shall normally be allowed for the receipt of claims and objections to the inclusion of names in the rolls. However, the Government have got powers to reduce the period for receipt of claims and objections to fifteen days.

(b) The Municipal Electoral Registration Officer will enquire into the claims and objections and dispose of them on their merits.

(c) There is provision for filing an appeal to the Collector by those who are aggrieved by the decision of the Municipal Electoral Registration Officer.

(d) After the expiry of the period prescribed for lodging claims and objections, the inclusions and deletions to the rolls will be prepared as amendments to the rolls and added to the basic roll. The roll including the basic roll and the list of amendments will be published finally and thereafter they will become the Municipal rolls.

(e) After the final publication of the rolls, if any one wants his name to be included in the Municipal roll, he can make an application by remitting a fee of 50 paise in the Municipal Treasury.

II. *Conduct of ordinary elections and casual elections.*—The Municipal Elections are conducted according to the Conduct of Election of Municipal Councillors' Rules 1962. According to these rules, the Inspector of Municipalities is the Election Authority who is responsible for the proper conduct of election. The Commissioners of the respective Municipalities are appointed as the Returning Officers of the Municipality concerned for the conduct of elections. The Returning Officers appoint the Polling Officers and Assistant Polling Officers. There is one Polling Officer and three Assistant Polling Officers for each polling station.

The Election Authority prepares a tentative programme of dates for the various stages of the conduct of election and sends it to Government for approval two weeks before the last date for presentation of nomination paper. After approval by the Government, the Election Authority communicates the dates to the Returning Officers for conducting the elections accordingly. The election proceedings start with the publication of Election notice in some conspicuous place in his office by the Returning Officer. There should be at least 20 days interval between the first date of presentation of nomination and the date of poll. An interval of seven days should be allowed between the date of publication of election notice and the last date of presentation of nominations. The scrutiny of nomination is taken up on the next working day after the last date for the presentation of nominations. After scrutiny, the Returning Officer will assign the recognised symbols to the respective political parties and free symbol to the independents. A period of three days will be allowed for the withdrawal of candidates from the date of scrutiny, if there is no appeal and a period of nine days will be allowed for the withdrawal of candidature, if there is appeal to the District Collector, against the rejection of any nomination. The decision of the District Collector on the appeal against the rejection of nomination by the Returning Officers is final. The poll will commence at 8 a.m. and will close at 5 p.m.

In the case of riot or open violence or for any special cause, the Polling Officer can stop the poll for the ward and the Election Authority has got powers to order either the resumption of poll at the polling station for the number of hours for which it was not held on the previous occasion or order a fresh poll for the ward. In case, any candidate dies and a report is received before the commencement of the poll, the Returning Officer shall countermand the poll. All proceedings with reference to the election of a Councillor for that ward shall be started afresh after the Election Authority fixes the dates for the purpose. In the case of destruction etc., of the ballot boxes also fresh poll for the polling station concerned shall be ordered by the Election Authority.

The counting of votes is done under the supervision of the Returning Officer. After counting for a ward is completed the Returning Officer announces and declares the result to those present in the hall. The results are also published in the *Port St. George Gazette*.

ELECTION OF CHAIRMAN AND VICE-CHAIRMAN OF MUNICIPAL COUNCILS.

The election of Chairman and Vice-Chairman is governed by the Madras Municipal Councils (Election of Chairman and Vice-Chairman) Rules, 1969. According to these rules, the meeting for the election of Chairman of a Municipal Council has to be convened as soon as possible after the occurrence of the vacancy :—

(a) in the case where a municipal council is newly constituted by the Special Officer of the municipality and where the election is to fill an ordinary vacancy, by the Revenue Divisional Officer or an officer of the same rank or higher rank of the Revenue Department authorised by the Collector of the district ;

(b) in all other cases, by the Vice-Chairman, and if there is either a vacancy in the office of the Vice-Chairman or he has been continuously absent from his jurisdiction for more than fifteen days, or is incapacitated, by the Revenue Divisional Officer or an officer of the same rank or of a higher rank of the Revenue Department authorised by the Collector of the district.

(2) The meeting for the election of Vice-Chairman of a municipal council shall be convened as soon as possible after the occurrence of the vacancy, by the Chairman.

(3) Notice of the day and hour of the meeting shall be given at least seven clear days before the date of the meeting.

(4) The meeting for the election of the Chairman of a municipal council shall be presided over :—

(i) in the case where a municipal council is newly constituted by the Special Officer and where the election is to fill an ordinary vacancy by the officer who convened the meeting ;

(ii) in all other cases by the Vice-Chairman and if there is either a vacancy in the office of the Vice-Chairman or he has been continuously absent from his jurisdiction for more than fifteen days or is incapacitated, by the Revenue Divisional Officer; and

(iii) if the Vice-Chairman himself intends to stand as a candidate at the election or in his absence by a councillor not intending to stand as a candidate at the election chosen by the councillors present at the meeting to preside for the occasion.

(5) The meeting for the election of the Vice-Chairman shall be presided over by the Chairman or in his absence by a councillor who does not himself intend to stand as a candidate at the election, chosen by the members present at the meeting to preside for the occasion.

(6) The election of Chairman will be conducted by the marking system.

(7) (a) If the number of candidates is two, the candidate who obtains the largest number of votes shall be declared to have been duly elected. In the event of there being an equality of votes between the two candidates and the addition of one vote to any one of such candidates will entitle him to be declared duly elected, the President of the meeting shall draw lots in the presence of the councillors and the candidate whose name is first drawn shall be deemed to have secured the additional vote and shall be declared to have been duly elected.

(b) If the number of candidates is three and if any one of them secures more than one-half of the number of votes, he shall be declared to have been duly elected. If none of them secures more than one-half of the number of votes, the candidate who obtains the smallest number of votes, shall be eliminated and a second ballot taken.

(c) If the number of candidates is more than three and if any of the candidates secures more than one-half of the number of votes he shall be declared to have been duly elected. If none of the candidates secures more than one-half of the number of votes, the first candidate who secures the largest number of votes and the second candidate who secures the next largest number shall be retained and the others eliminated and a second ballot taken.

CHAPTER XXII.

VILLAGE AND TOWN PANCHAYATS.

There are at present about 12,500 Village Panchayats and 450 Town Panchayats in Tamil Nadu. Panchayats with a population of not less than 5,000 and an income of not less than Rs. 10,000 are classified as Town Panchayats. The other panchayats are classified as Village Panchayats. The minimum population for the constitution of a panchayat has been fixed as 500 in the Madras Panchayats Act, 1958.

The ordinary elections to panchayats are held once in 5 years. The last ordinary elections to about 12,150 Village Panchayats and about 400 town panchayats were held in January-February, 1965. The term of office of members of panchayats prescribed in the Madras Panchayats Act, 1958 is 5 years. Hence, the next ordinary elections are due early in 1970.

STRENGTH OF PANCHAYATS.

The strength of a panchayat is fixed with reference to its population at the last census. The minimum strength of a panchayat (both village and town) is 5 and the maximum is 15. A panchayat is empowered to co-opt a woman, if there is no elected woman member on the panchayat.

RESERVATION OF SEATS FOR MEMBERS OF SCHEDULED CASTES AND SCHEDULED TRIBES.

Provision has been made in the Act for the reservation of a maximum of 3 seats for the members of the Scheduled Castes and Scheduled Tribes with reference to their population in the panchayat.

DIVISION INTO WARDS.

The Madras Panchayats Act, 1958 empowers the Inspector to divide a village or town into wards and to fix the number of members to be returned from each ward. As great difficulty was being experienced during the last ordinary elections to panchayats due to the existence of multi-member wards, instructions have been issued to all Collectors to arrange to divide all panchayats (both Town and Village Panchayats) into single member wards before January 1970.

ELECTORAL ROLLS.

The Madras Panchayats Act was recently amended to provide for the preparation of separate electoral rolls for the conduct of panchayat elections. The panchayat electoral rolls will have to be prepared and published in accordance with the detailed instructions issued in G.O. No. 77, R.D. & L.A., dated 17th January 1969.

CONDUCT OF ELECTIONS.

Separate sets of rules have been issued regarding the conduct of election of members to Village Panchayats and Town Panchayats. The Town Panchayat election rules are more elaborate than the Village Panchayat election rules and are more or less similar to the rules regarding the conduct of election of Municipal Councillors.

SYSTEM OF ELECTION.

The system of election to panchayats is by secret ballot and the voting is by the method of marking on the symbols printed on the ballot paper. The ballot papers used in panchayats election will contain only symbols and the voter will have to make a mark on the symbol allotted to the candidate of his choice with the marking instrument.

USE OF INDELIBLE INK.

Indelible ink is used for marking the forefinger of the elector to prevent personation by voters in the elections to Town Panchayats only.

ASSIGNMENT OF SYMBOLS.

Panchayat elections are fought on non-party basis and hence party symbols are not assigned to any candidate. Only free symbols are allotted to candidates.

CASUAL ELECTIONS.

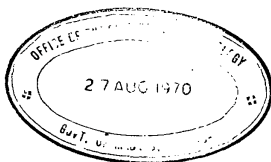
The casual elections to fill up casual vacancies are conducted in accordance with the rules for the election of members to panchayats but no casual election need be held to a panchayat within six months before the date of retirement of its members by efflux of time.

ELECTION DISPUTES.

Election disputes arising out of the conduct of elections to panchayats can be settled only by preferring an election petition to the prescribed judicial authority within 15 days from the date of declaration of the result of the election. The prescribed judicial authority is the District Munsiff having territorial jurisdiction over the place in which the office of the panchayat is situated except in The Nilgiris District where the election petition has to be presented to The Subordinate Judge, Ootacamund.

ELECTION OF PRESIDENT AND VICE-PRESIDENT.

Both the President and Vice-President of the Panchayat are elected by the panchayat from among its members.



LEGISLATURE.

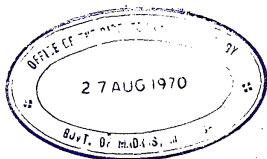
<i>Assembly.</i>		<i>Council.</i>	
Elected Members ..	234	Elected Members ..	54
Nominated Member ..	1	Nominated Members ..	9
Total ..	235	Total ..	63
<i>Assembly Department:</i>		<i>Council Department:</i>	
Secretary ..	1	Secretary ..	1
Deputy Secretary ..	1		
Assistant Secretaries ..	4		

<i>Executive</i>
GOVERNOR (Independent Constitutional authority)
Chief Minister
Cabinet (Council of Ministers)
Chief Secretary (Secretary to Cabinet)
SECRETARIAT (Departments of the Secretariat—17)

<i>Public Department.</i>	<i>Home Department.</i>	<i>Revenue Department.</i>	<i>Finance Department.</i>	<i>Public Works Department.</i>	<i>Agriculture Department.</i>	<i>Co-operation Department.</i>	<i>Food Department.</i>	<i>Industries Department.</i>	<i>Labour Department.</i>	<i>Education Department.</i>
Chief Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1	Secretary 1
Additional Chief Secretary 1	Deputy Secretaries 2	Additional Secretary 1	Deputy Secretaries 5	Joint Secretary .. 1	Additional Secretary 1	Deputy Secretaries 2	Deputy Secretary 1	Additional Secretary 1	Joint Secretary .. 1	Deputy Secretary .. 1
Additional Secretary 1										
Joint Secretary 1							Under Secretary 1	Joint Secretary 1		
Deputy Secretaries 3	Assistant Secretaries 5	Deputy Secretaries 2	Under Secretaries .. 2	Deputy Secretaries 2	Deputy Secretaries 2	Assistant Secretary 1	Assistant Secretary 1	Deputy Secretaries 3	Assistant Secretaries 3	Under Secretary .. 1
Under Secretary 1		Under Secretary 1	Assistant Secretaries 4	Under Secretary .. 1	Under Secretary .. 1			Assistant Secretaries 5		Assistant Secretaries 2
Assistant Secretaries 11		Assistant Secretaries 6		Assistant Secretaries 4	Assistant Secretaries 5					

HEADS OF DEPARTMENTS ATTACHED TO EACH SECRETARIAT DEPARTMENT.

1 Tamil Nadu Public Service Commission.	1 High Court of Judicature.	1 Board of Revenue.	1 Examiner of Local Fund Accounts.	1 Chief Engineers.	1 Director of Agriculture.	1 Registrar of Co-operative Societies.	1 Commissioner of Civil Supplies.	1 Director of Industries and Commerce.	1 Commissioner of Labour.	1 Director of School Education.
2 Vigilance Commission.	2 Inspector-General of Police.	2 Director of Settlements.	2 Director of Treasuries and Accounts.	2 Tamil Nadu State Electricity Board.	2 Director of Animal Husbandry.			2 Director of Handlooms.	2 Director of Employmes and Training.	2 Director of Collegiate Education.
3 Director of Vigilance and Anti-corruption.	3 Inspector-General of Prisons.	3 Tamil Nadu Sales Tax Appellate Tribunal.	3 Director of Small Savings.	3 State Port Officer.	3 Director of Fisheries.			3 Transport Commissioner.	3 Tamil Nadu State Housing Board.	3 Director of Technical Education.
4 Official Language Committee.	4 Director of Fire Services.	4 Commissioner, Hindu Religious and Charitable Endowments.		4 Chief Electrical Inspector to Government.	4 Chief Conservator of Forests.			4 Director, Tamil Nadu State Transport.		4 Director of Archaeology.
5 Tribunals for Disciplinary Proceedings.	5 Director, State Forensic Science Laboratory.	5 Inspector-General of Registration.			5 Director of Statistics.					5 Commissioner for Government Examinations.
6 Director of Archives.	6 Director, Chemical Examiner's Laboratory.	6 State Wakf Board.			6 Director of Cinchona Department.					6 Director of Museums.
	7 Accommodation Controller.				7 Commissioner for Milk Production and Livestock Development.					



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