

THE MANUAL OF CONTINGENT EXPENDITURE, 1958

PREFACE TO THE THIRD REPRINT

This is only a third reprint of the Manual of Contingent Expenditure issued in Government Notification No. FD 9 COD 58, dated the 2nd June 1958 embodying amendments from 1 to 239 issued upto 12th April 1993. If information regarding the date of effect of any amendment is required. Finance Department may be consulted.

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BANGALORE,
24th July 1993.

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THE MANUAL OF CONTINGENT EXPENDITURE, 1958

Notification No. FD 9COD 58, dated 2nd June 1958

In exercise of the powers conferred by clause (2) of Article 283 of the Constitution of India, and in supersession of the rules contained in the Mysore Financial Code, Volume I (1952 Edition) with appendices and forms as contained in the Mysore Civil Account Code, Volume I (1927 Edition) as amended, in regard to contingent expenditure, the Governor of Karnataka hereby makes the following rules for regulating contingent expenditure in several departments of the State.

CHAPTER I

GENERAL RULES

TITLE AND DEFINITIONS

1. (1) These rules may be called the Manual of Contingent Expenditure, 1958.

(2) They shall come into force from the first day of July 1958.

2. (a) the term " Contingent Charges " or " Contingencies " means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department other than those which under prescribed rules of classification of Expenditure fall under some other head of expenditure, e.g., " works ", " Stock", " Tools and Plant", etc. The main items are common to most offices, eg., expenditure on furniture, books and periodicals, service postage and telegrams, bicycles, electric charges, cleaning charges, customs duty on imported stores, freight charges. The term includes also incidental expenditure which is required for technical or other special reasons in the working of particular offices and departments, e.g., expenditure on clothing and other equipment in such departments as the Jail, Police, etc., rewards paid to non officials, law charges and the like.

(b) The provisions of these rules shall apply primarily to contingent charges of heads of offices, etc., who draw money required by them to disburse these charges by bills drawn on the treasury. Contingent charges of other departments and offices are also subject to the rules in this chapter, except in so far as they are supplemental or modified by departmental regulations.

3. The rules of procedure prescribed in these rules shall apply primarily to contingencies but " Miscellaneous Expenditure " which is not classed as Contingencies is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed, or by any departmental regulations.

4. Contingent Charges incurred on the public service are divided into the following classes, the clarification adopted in each department or office being determined by orders of competent authority:-

(i) Contract contingencies.- Those for which a lumpsum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be average with reasonable accuracy.

(ii) Scale-regulated contingencies.- to comprise such contingent charges as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.

(iii) Special contingencies.- to include such contingent charges, whether recurring or non-recurring as cannot be incurred without the previous sanction of Superior authority.

(iv) Countersigned contingencies.- to include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against Government, such approval usually taking the form of countersignature either before or after payment on a detailed bill forwarded to the Audit Office.

(v) Fully-vouched contingencies.- to comprise contingent charges which do not require countersignature but may be incurred by the Head of the Office on his own authority, subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note.- The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale-regulated contingencies may require countersignature when a contingent bill falls within two or more classes, the procedure prescribed for each of these classes should as far as possible, be applied to.

5. The important features of Contract Contingencies are as follows;-

(1) No details of expenditure beyond those required for purposes of classification need be furnished in bills.

(2) The disbursing officers are given full discretion to incur expenditure within the limits allowed but they will be held personally responsible for any expenditure in excess of the contract amount. Contract allotments are convenient for charges of an ordinary character which do not fluctuate from time to time, such as charges on account of purchase of repair of furniture, purchase of books, miscellaneous office expenses, rates and taxes, postage and telegrams, hot and cold weather charges, etc. The contract need not necessarily be with each disbursing officer but may be with Heads of the Departments, and they may be allowed in such cases to distribute the total contract allotments with reference to requirements of each of their sub-ordinates. But in such cases, there will be a separate contract for the Head of the Department himself so that he may not be able to spend more for his own office by withdrawing funds from the grants intended for his subordinates.

(3) Charges of a special character are omitted from the contract grant.

(4) The sub-vouchers should be retained in the office for a period of at least three years.

Note.- the system of contract contingencies is not in vogue in the Karnataka State.

Special Contingencies

(6) Special contingencies are charges of a special character which require the sanction of a superior authority.

The special powers exercised by Government servants for incurring certain items of contingent expenditure are given in the Book of Financial Powers. *

The list of officers declared to the Heads of the Departments is detailed in Appendix I of K.C.S. Rules.

Recurring Contingencies

7. No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

Note 1.- The sanction of Government is not required to the payment of Municipal taxes, whatever be their amount, when such taxes have been assessed by competent authority. If, in any case, the Head of the Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

Note 2.- Heads of the Departments are authorized to sanction recurring contingent charges under this Rule, subject to the budget provision, provided the limit of

Rs.25 per mensem is not exceeded under each item and the sanction does not exceed three years.

* Till the revised edition of the Book of Financial Powers is issued the existing orders (General or Special) will continue to be in force.

Exception.- The Secretary Karnataka Legislature, is authorized to sanction washing charges in respect of linen of the Legislators' Home upto a limit of Rs.200 (Rupees Two hundred only) at a time subject to the budget provision.

Note 3.- Fixed allowances of contingent expenses, e.g., contingencies of Taluk Offices, which are sanctioned by Government in the case of each office should be drawn on separate contingent bills irrespective of the actual expenditure incurred in any month, and these are not subject to any rules laid down in this Chapter. A record of expenditure incurred from the contingent grant should be maintained in the office concerned. These bills do not require counter signature by a higher authority.

Ordinary Contingencies

8. Ordinary contingencies are those which are incurred by disbursing officers as occasion for them arises without sanction of any higher authority. This class includes all contingencies other than Contract and Special Contingent Charges.

Order Book

9. Every office will maintain an order book for contingent charges in which proposals for purchasing articles and orders passed thereon will be recorded.

Rules for Drawing Money for Contingent Expenses

10. Subject to any orders of Government or Controlling authority, a Government servant is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amounts allotted to him in his budget estimate or otherwise. For ordinary expenses previous sanction is not required. Government will define the nature and limit of such charges-

(a) Which are regarded as ordinary and may be incurred without previous sanction, and

(b) Which are regarded as special and require the previous sanction-

- (i) of any Controlling Officer.
- (ii) of itself.

11. No salaries of any kind (except pay of hot weather establishment, and of temporary field establishment of survey and Settlements and of all sweepers who are whole time servants or otherwise in the Civil Department or at the discretion of Government, of such other classes of menials. e.g., cooks, dhobis, tailors, grass-cutters, as Government have, from time to time, ruled to be ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills; such charges should be drawn on establishment bills. Fixed traveling allowances, house-rent, etc., should be drawn along with the pay of Government servants.

12. Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the drawing officer to the effect that the coolies were actually entertained and paid. When a bill contains a charge for labour engaged departmentally, the drawing officer shall certify that the amount charged was paid, on muster rolls maintained in accordance with the rules of labourers who were actually employed on the work. These rolls shall be made available to the Accountant General if he calls for them.

The following certificates should be furnished;

(1) I certify that all Government servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned.

(2) I also certify that the amount on account of pay and allowances of the Government servants drawn one month/two months/three months previous to this date, with exception of those detailed below of which the total amount has been refunded by deduction from this bill, has been disbursed to the Government servants concerned and their receipts taken.

13. With a view to ensuring that the wages paid to the several classes of menials from contingencies are not extra-vagant and that they correspond to the market rates prevailing in the localities concerned from time to time the Heads of the Departments should furnish to the Audit Office annually (i.e., in April) a certificate in the following form-

Certified that the rates of pay and allowances for the different classes of menials are fixed with reference to the prevailing market rates and are within the maximum rates laid down by competent authority except in cases in which special sanction of Government has been obtained for the rates paid.

14. Contingent Bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of Government offices should be accompanied by the following certificates signed by the disbursing officer;

“ Certified that the amount drawn on account of rent, rates and taxes in Contingent Bill..... Dated the..... was actually paid to the parties concerned and that –

(i) no portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period the charges were paid,

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the under mentioned Government servants from whom it was due’.

Provided that in the case of Drawing and Disbursing Officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of contingent expenditure on rent, rates of taxes etc., requiring to be paid by each of them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above:

“ Certified that.-

(a) the amounts drawn on account of rent, rates and taxes, etc., in the previous contingent bill No..... dated..... have actually been paid to the parties concerned; and that-

(b) the amounts drawn in this bill will be paid to the parties on realization “.

15. No Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for contingent charges under the head concerned; and when a Government servant exceeds the annual grant, he may under orders of Government, be held responsible for the excess. Government may either allow a disbursing officer free discretion within this limit, or require him to restrict his expenditure within the grant for each detailed head of contingent expenditure, unless the Controlling Authority has previously transferred to the head in which the excess is anticipated, part of the grant under another detailed head through a formal reappropriation.

(1) The power of making transfers from the contingent grant of one district to that of another under the same Minor Head may be delegated to specified Government servants or retained by Government. But the transfer can only be of an ascertained surplus within the same Minor Head.

(2) The Heads of Departments can sanction reappropriation of funds between detailed heads under a Minor Head upto Rs.3,000 provided the expenditure is entirely under their control, subject to following conditions;

(1) The amount to be transferred to or from a detailed head of account should not be more than Rs.3,000.

(2) The funds earmarked for planned schemes should not be diverted to non-planned schemes.

(3) The transfer of funds should not involve the undertaking of a recurring liability (payment extending beyond the year in which it is sanctioned).

16. (a) It is very essential that expenditure under contingencies should be strictly kept within the budget limits and Government except a rigid adherence to them. While prescribing strict economy, it is not the intention of Government that efficiency should be sacrificed in any manner to attain this desirable end. No specific and minute rules can be laid down in this matter, which should be left more or less to the judgement and discretion of individual officers; but much unnecessary expenditure will be avoided and great economy secured if both the spending and controlling officers will thoroughly realize the importance due to this duty and personally control the expenditure with a strict regard to economy and real necessity. Every item of contingent outlay or other optional expenditure should be scrutinized by disbursing officers with a view to eliminate all unnecessary items and put off the deferrable ones.

(b) No expenditure under contingencies shall be incurred by any Head of a Department in excess of the Budget grants, without the express sanction of Government.

(c) All charges actually incurred must be paid and therefore drawn at once and under no circumstances may they be allowed to stand over to be paid from the grant of another year;

(d) As regards arrears claims, attention is invited to Article 21, Karnataka Financial Code.

17. No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

18. The charges relating to two or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant, may be entered in one register only for purposes of control, the account of adjustment being left to the Accountant General.

19. Contingent charges should be recorded and treated in the accounts as charges of the month in which they were actually disbursed from the Treasury.

Responsibility of Drawing Officer

20. Every Government servant shall exercise the same vigilance in respect of petty contingent expenses, as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance that the expenditure is within the available appropriation, and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

21. All communications regarding leave, pay, transfer, leave salary, fund subscriptions, and analogous matters are private matters and not official and should not therefore be sent at public expense.

Telegrams from Government servants in respect of applications for leave of absence, appointments and other matters of a personal nature shall not be sent at the expense of the State. In cases of extreme urgency for leave necessitating an exchange of telegraphic messages, the cost of such messages will be a proper charge on the Government servant concerned and not on office contingencies.

Responsibility of Controlling Authority

22. (a) The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it, is attached, that the requisite voucher are all received and are in order; and that the calculations are correct; and specially that the grants have not been exceeded, or are not likely to be exceeded and that the Audit Office has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

(b) It should, however, be remembered that the appropriation under any limit of appropriation may be intended to cover expenditure on a number of distinct and individually important objects or classes of expenditure, e.g., " purchase and repairs of bicycles " and " Stationery local purchases ", " Hot and cold weather charges ", " Office expenses ", etc. A Controlling Officer cannot control the expenditure under such a unit effectively nor will be in a position to forecast the future needs with accuracy, unless the

more important details or items grouped under the unit are individually controlled and this is particularly true in the case of charges like contingencies which are fluctuating and not fixed. Further, as contingent expenditure may ordinarily be incurred within an allotment without higher sanction and as it is only in certain specified cases that a higher sanction, viz., countersignature scales of expenditure, etc., have been prescribed, there are no means of seeing, in the majority of cases, that the expenditure is necessary, is economical and so on. It, therefore, follows that one effective way by which waste can be kept down is to regulate the important individual details under a unit by distributing the appropriation among each of them, the less important items being lumped together. The spending officers should be required to confine expenditure to this distribution;

(c) The Contingent Register prescribed I Rule 32 is designed, among others, for this purpose and affords the means by which expenditure on important items of details under any unit can be separately watched. A Controlling Officer should arrange to get monthly statements of progressive expenditure compared with allotments under the details or items for which a specific appropriation or allotment has been made by him;

(d) The duty of controlling expenditure under the details subordinate to a unit of appropriation rests entirely on departmental officers;

(c) In the case of contingent charges which are subject to countersignature, the countersignature or the controlling officer, besides exercising the checks described above is in a position to scrutinize the charges in further detail and should see that charges in the detailed bills are necessary and economical; that prior sanction for any item wherever necessary is attached; that the requisite vouchers are all received and are in order and that the calculations are correct;

(f) As regards the contingent charges which do not come up for countersignature, the Controlling Officer should, besides exercising the control contemplated in sub paragraphs (a) to (d) above, scrutinize, during local inspections the Contingent Registers maintained in the offices under his control and satisfy himself generally, as regards the necessity for the charges, the correctness of rates, competency of sanction etc.

Permanent Advances

23. As a general rule, a Government servant is permitted to draw money from the Treasury only on presenting a proper voucher prepared in accordance with the rules so as to show the precise nature of the expenditure, and as a general rule, no money may be drawn from the Treasury until it is required for immediate disbursement.

Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the treasury may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of contingent bills.

24. (1) The amount of permanent advance is fixed by Government except in cases falling under rule (2). Applications to Government for the grant of revision of a permanent advance must be submitted through the Accountant General who will advise as to the appropriate amount of the advance.

92) Heads of Departments can sanction the grant of permanent advances for Government servants subordinate to them, up to the amount advised by the Accountant General as appropriate. If there is any difference of opinion between the Accountant General and the sanctioning authority on this point the matter should be referred for the orders of Government.

Note 1-(a) The sanctioning authority should bear in mind that the advance should not be larger than is absolutely necessary;

(b) the advance should be based on the average monthly Contingent Expenditure of the office for the preceeding twelve months;

(c) normally, it should be assumed that the advances be recouped at least twice a month so that the amount sanctioned should not exceed half the amount of the average monthly contingent expenditure calculated as in (b) above, and

(d) copies of sanctions along with statement of expenditure for the preceding twelve months showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the Accountant General.

25. Previous consultation with the Accountant General is, however, not necessary for the increase of permanent advance sanctioned by the High Court to Process Nazirs. But it is necessary to apprise the Accountant General of the alterations sanctioned from time to time for note in the books of his office.

26. A permanent advance sanctioned for the use of the Head of an Office should be so fixed as to meet the needs of every branch of his office; any amounts required by his subordinate should be allotted from his advance and acknowledgements taken from them in a form similar to that in which he furnishes acknowledgements himself to the Accountant General.

27. A permanent advance sanctioned for the use of the Head of an Office should be so fixed as to meet the needs of every branch of his office; any amounts required by his subordinate should be allotted from his advance and acknowledgements taken from them in a form similar to that in which he furnishes acknowledgements himself to the Accountant General.

28. The advance is intended to provide, on the responsibility of the responsibility of the Government servant entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus if a low paid Government servant is required to travel on duty urgently and the required advance could not be drawn from the treasury, the amount required towards traveling allowance may be permitted to be advanced from this amount. A low paid Government servant is one drawing a pay of Rs.200 or less per mensem.

Note 1- Heads of Departments and Gazetted officers of District rank and above in all Departments are authorized to advance from the permanent imprest to permanent Government servants holding appointments on a pay of Rs.120 and below, who are desirous of appearing for the Karnataka Local Examinations, a sum not exceeding the examination fees or Rs.12 whichever is less. Advance should be given only once for each examination, and should be allowed only if it can be conveniently met from the available Permanent Imprest.

The advances should not be recouped from the Treasury but should be recovered directly from the Government servants in installments of not less than Re. 1 per mensem. Government servants sanctioning these advances will be held personally responsible for their recovery.

Note 2.- The grant of these advances is extended to temporary Government servants on the surety of a permanent Government servants.

Note 3.- In cases of urgency, advances of traveling Allowance may be paid to the personal non-gazetted staff accompanying the Ministers and Deputy Ministers on tour

from the permanent advances placed at the disposal of the Ministers and Deputy Ministers, provided that the official is asked to proceed on tour at very short notice and it is found not practicable to draw funds from the Treasury on advance T.A. Bills. Advance granted should not exceed, in any case, the actual railways fare.

28-A To minimize payment of commission to the Railway Department on account of railway warrants the system of cash payments may be adopted in all cases of railway journeys of the officers of the Police Department involving payment of Rs.10 and below. The cash required for the purpose may be paid out of office imprest and the office imprest recouped promptly by T.A. Bills.

In the case of officers in charge of certified schools, the cost of railway journeys performed by children discharged from the institutions and their escorts should be met out of the imprest when the amount involved is less than Rs.5 and the imprest should be recouped promptly by preferring traveling allowance bills.

29. The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash or both.

30. In the case of transfer of charges and yearly on the 15th April by Registered post, each officer in whose favour the permanent advance is sanctioned shall send an acknowledgement in Form KFC – 35 to the Audit Officer and or the Accounts officer, as the case may be, of the amount due from the accountable for by himself as on the 31st March preceding. This acknowledgement should always be for the full amount for which the Government servant is responsible, including any portion of the advance which he has distributed to his subordinates. The Form KFC-35 also provides for record of the results of verifications of the library and furniture registers.

When more than one advance is held by a Government servant, the aggregate amount held by him should be entered on the face of the acknowledgement and the particulars making up that amount entered on the revenue thereof.

31. A similar acknowledgement should also be forwarded whenever there is a change in the amount of permanent advance.

Record of Contingent Expenditure

32. A register of contingent shall be kept in each office and the initials of the head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item. The standard form of the Contingent Register will be as in form 1. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further additional classification as may be required for purposes of financial control, may be settled by the Accountant General and the Controlling authority in the manner best to suit the conditions of each department and office.

33. The accounts maintained at the treasury and by the Accountant General contain no further details beyond the figures under detailed account heads, but the contingent register should show the expenditure classified in detail under the several items falling under a detailed account head for departmental purposes, e.g., the preparation and check of contingent bills, the preparation of estimates and financial control both the Head of the Office and by superior authorities. The expenditure on the less important items may be shown as a whole in one column, and the charge under

each of these items need not then be accounted for or watched separately. Any changes for which a special explanation is required should be described in the column under the heading "Description" though the amount need be entered only in the relevant column separately. The column under the heading "Description" should be used also for noting the month or period to which any recurring charge (e.g., rent or pay of punkah-pullers) entered in one of the columns relates.

(1) If more convenient, a separate register may be maintained for each class of contingent charges.

(2) The most important common heads of contingencies are noted below; and any others which it may be convenient to record separately may be added to the list and those that are specified below may, if desired, be further sub-divided:

- (1) Power charges and telephone charges
- (2) Purchase and repair of furniture
- (3) Purchase of books
- (4) Stationery
- (5) Hot and Cold weather charges
- (6) Service Postage Stamps
- (7) Rents, Rates and Taxes
- (8) Money Order charges
- (9) Tour expenses (Cart and Lorry hire and Railway freight).

(3) As each payment is made, entries must be made in the contingent register, of the date of payment, the name of the payee, the amount and the number of sub vouchers.

If any charge requires any explanation, he should make the necessary entry in the column under the heading "Description" and obtain the initials of the Government servant who incurred the charges, against the entry.

(1) Regarding the entries to be made in the final columns, see Rule 39 infra.

(2) The date of payment and the amount paid must be recorded on each sub voucher at the time of payment.

(3) The amount of work bills, etc., adjusted should be entered in the contingent register in red ink and the balance available should be reduced accordingly.

(4) Every item paid from the permanent advance *no matter on what account*, must be at once entered in the contingent register in its proper column. An advance made from the permanent advance, such as advance of Travelling Allowance to Government Servant should be entered under the column "Advance". When advances are subsequently adjusted, the fact of adjustment should be noted in the "Remarks" column.

(5) The allotments sanctioned for each head of expenditure should be entered in the register at the commencement of the year as also the additional allotment and transfers that may be subsequently sanctioned. The expenditure should be worked out progressively, and regulated carefully in accordance with the altered grants.

(6) The Head of the office or the gazetted Government servants whom he has authorized to incur contingent expenditure should initial against the date of payment in respect of each item. If owing to his absence the entries in the register have been initiated by a non-gazetted Government Servant concerned as soon as he returns to headquarters.

Bills for Encashment

35. At end of each calendar month, and also when in the course of calendar month, a transfer of charge takes place or it is found necessary to draw money for contingent expenses, e.g., when the balance of the permanent advance in hand has become inconveniently small, the cashier should rule a red ink line across the page of the register or registers referred to in Rule 39, add up the several columns and post the several totals for the different classes of contingent charges in a separate bill. The cashier should then lay the bill with the sub-vouchers and registers before the Head of the office or the gazetted Government servant whom the Head of the Office has authorized to incur contingent expenditure and to sign contingent bills for him. The Head of the Office or the gazetted Government servant acting for him should carefully scrutinise the entries, initial each entry in the contingent register if this has not already been done, and sign the bill if it is in order, and also the separate certificates, if any. He should also invariably make suitable entries on the original sub-vouchers to show that they have been paid, so that it will be impossible to use them in support of a second claim, and he will be held personally responsible if a second payment is made in respect of any item on account of his not carrying out this instruction properly. The cashier will then date and number the bill and present it at the Treasury for payment.

Countersigned Contingencies

36. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the Treasury by presentation of Abstract bills in Form 2 subject to presentation of detailed bills in Form 3 to the Controlling Officers for countersignature and transmission to the Accountant General.

(i) when the advance to be drawn on an Abstract Controlling Bill exceeds Rs. 500 the sanction of the Controlling Officer should be obtained and attached to the Bill.

Exception 1.-Assistant Director of Sericulture who are required to purchase seed cocoons may draw amount on A.C. Bills beyond the limit prescribed above. They should however draw the entire requirement for a day in a single bill. They should also immediately thereafter obtain the ex-post-facto sanction of the [Joint Director of Sericulture controlling the respective Assistant Director of Sericulture,] and communicate the same to the Accountant General.

2[Exception 2- The Heads of the Medical Institutions (Hospital etc.) who are required to make advance payment of the Bills for supply of Oxygen gas to the Hospital may draw amount on A.C. Bills beyond the limit prescribed above to cover one month's requirement. They should immediately obtain the ex-post-facto sanction of the Head of the Department and communicate the same to the Accountant General.

1. Amended by Notn. No. FD 7 TCE 87 dt: 25.04.1988.
2. Inserted by No. FD 14 TCE 81 dt: 28.04.1982 w.e.f. 12.08.1982.

1[Exception 3- Librarians of Government Libraries may arrange for an advance payment of annual subscriptions to the Publishers concerned for a regular supply of newspaper Periodicals, Journals, Magazines, etc., to Government Libraries. For this purpose the librarian/ drawing officer concerned will draw the required amount on an A.C. Bill and submit in N.D.C. Bill to the Accountant General after obtaining a receipted bill from the publishers in respect of each periodical within the prescribed time limit subject to the compliance of the provisions of Rules 36 and 37.

(ii) Controlling Officer should ensure that no amounts are drawn from the Treasury unless required for immediate disbursement. The sanctions accorded by them under (1) above should be guided by this important requirement.

(iii) Drawal of sums in excess or, for without mature claims is strictly prohibited.

(iv) If due to unforeseen causes, the advance drawn cannot be disbursed within a day or two or disbursed fully within that period, the amount or the unspent part of it should be refunded to the Treasury forthwith

(v) When the abstract in part 11 of form 2 shows that the Drawing Officer has some unspent balance of advance previously drawn the Treasury Officer should see that, that amount is deducted from the amount detailed in part 11, as a matter of course, and pass only the balance of encashment part 11 with the abstract should be filled up even when no advances are proposed to be drawn:

(vi) As a further: precaution against persistent delays in the transmission of detailed Contingent Bills to the Controlling Officer every officer who draws Abstract Contingent Bills in a Treasury should enclose with his monthly salary bills, a certificate, in original, in Form No1, furnished by the controlling officer.

FORM NO.1

I certify that
(designation) has * furnished detailed contingent bills for all amount drawn/not drawn any amount on Abstract Contingent Bills, by him in abstract Contingent Bills during the month prior to current month.

I further certify that the detailed bill has been duly countersigned and forwarded to the Accountant General Karnataka,, Bangalore, with my memo No.date

Dated:

Controlling Officer

(* delete the Portion not applicable)

" Note.- In the case of officers who draw amount on A.C. Bills occasionally on the authority of Government or the Head of the Department for specific purpose the Treasury officers should insist on the certificate in Form No. 2 on the expiry of the period prescribed for furnishing N.D.C. Bills. Copies of such orders empowering drawal of concerned Treasury Officers and audit office by the sanctioning authorities".

FORM NO. 2

I certify that(designation) who was authorised to draw a sum of Rs. on A.C. Bills in Government Order No. Order of the Head of Department No.....
.....date..... has furnished N.D.C. Bill/(s) for the said amount/(s) drawn by him in Government account on A.C. Bill/(s) for Treasury voucher No. of Treasury

I further certify that the said N.D.C. Bills(s) has/have been duly countersigned by me and forwarded to the Accountant General, Karnataka, Bangalore with my letter..... No.dated

Controlling Officer".

(vii) With a view to preventing delays on the part of the officers including Controlling Officer to furnish detailed account in respect of advances drawn by them furnish on A.C. Bills, all officers contingent bills do not require countersignature will be required to enclose a certificate in the following form given by the Accountant General with their salary bills for April, July, October and January.

I certify that(designation) has furnished detailed accounts for all advances on Government account drawn by him on Abstract Controlling Bills upto the close of the quarter ending.

Dated:
A.G.Karnataka, Bangalore.

(1) Contingent charges other than Contract contingent charges will be included in the same bill, but Contract contingent charges will be entered in separate bills. In a bill for Countersignature contingent charges, details must be given of the numbers of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-vouchers is for more than for Rs. 50/-. In a bill of Contract contingent charges, such details only to need be given as will suffice for the proper classification of charges: on detail of sub-vouchers such as their numbers, need be given in the bill. The sub-vouchers will be retained in the office for at least a period of three years.

(2) When the permanent advance is running short and a payment which exceeds the balance of the advance is due to be made, the amount of that payment may be entered in the contingent register, with the number that the sub-voucher will bear when the payment is actually made and included in the bill. The payment should be made immediately after the bill is cashed

Note.- The Director of the Collegiate Education, Bangalore is exempted from furnishing the certificate of having forwarded the certificate of having forwarded Detailed Contingent Bills in respect of the amount drawn by him on Abstract Contingent Bills towards the Government of India Scholarship.

(3) To enable the Treasury to see as far as possible that the money claimed on any A.C. Bill is for authorised public service, and to bring the procedure with regard to the preparation of such bills into strict conformity with the rules on the subject, all Government servants drawing Abstract Contingent bills on the Treasury should classify the charges according to the detailed heads of Contingencies in the Budget Estimates of the department or office concerned. The Treasury Officer will refuse payment on Abstract Contingent bills that do not furnish these details

(4) The amount of work bills adjusted should not be included in the body of the bill itself but only in the memorandum of appropriations and expenditure and balance at the foot of the bill.

(5) In an office in which the charges under several Major Heads have to be met from a single permanent advance, it is not necessary to prepare bills in respect of those heads under which there has been little expenditure on every occasion when the permanent advance runs short. The expenditure under such heads should be totaled and the bills prepared only at the end of the month in order to begin the

following month with the full amount of the permanent advance, or when there is a transfer of charges so that the relieving Government servant may send the Account General his acknowledgment of having received the whole of the permanent advance in cash.

(6) In respect of contingent charges that require the prior sanction of Government, particulars of the sanction for the expenditure shall be furnished on each such bill, When more than one bill is drawn in respect of expenditure for which a lumpsum has been granted under a single special sanction, a note shall be made on the second and each subsequent bill of the total amount spent up-to-date under the sanction.

"Note.-The procedure prescribed in sub-clauses (vi) and (vii) of the first paragraph of this Rule will not apply to the officers governed by the Individual Running Ledger Account System to payments. However, if the Non-payable Detailed Contingent Bills are not sent to the Accountant General within three months of the drawal of the Abstract Contingent Bills, the salary cheques of the officers will be withheld by the Accountant General under intimation to the officers concerned".

37. (a) From the monthly totals of the Contingent Register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Form 3 under the caption *Not payable at the Treasury*, and showing the monthly total of each column, with the description of each unusual charge; the numbers of the sub-vouchers will be entered against each item; at foot will be agreed with the amount actually drawn from the Treasury during the month. It will be signed by the Head of the Office and submitted to the controlling Officer with the sub-vouchers for all sums in excess of Rs.50 and a certificate in the following form for smaller ones;-

" I certify that the expenditure charged in this bill could not with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure in excess of Rs.50 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so cancelled that they cannot be used again."

1[Apart from canceling the sub-vouchers not exceeding Rs.50 which are retained in their possession those exceeding Rs.50 should also be so cancelled that they cannot again be used to support the claims against Government and for this the Drawing Officers should cancel the sub-vouchers with a rubber stamp, bearing the words " Included in Bill No. dated..... and cancelled " and such cancelled vouchers beyond Rs.50 in each case of them sent to the countersigning officer by the Drawing Officer].

(b) If, in any matter, the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which renders the excess necessary should be sent to the countersigning officer with the detailed bill.

2[(1) All sub-vouchers/payees receipts cancelled as at clause (a) above should not be sent to the Accountant General along with the Non-Detailed Contingent Bills, but should be retained in the concerned offices i.e., by the Drawing and Disbursing/Controlling Officers according to the monetary limits prescribed in accordance with the rules, along with the office copy of the Non-Detailed Contingent Bill to be produced at the time of Audit by the Accountant General

All sub vouchers relating to both D.C. Bills and N.D.C. Bills should be entered serially in the Cash Book as and when the disbursements are made. A continuous serial number should be given in the Cash Book to sub vouchers

1. Inserted by No. Finance Department 10 TCE 81 dt. 22.08.1982 w.e.f. 13.08.1981.
2. Sub. by Notn. No. Finance Department 1 TCE 88 dt. 22.09.1988 w.e.f. 25.05.1987.

Relating to financial year. The serial numbers should also be noted on each sub voucher. The sub-vouchers should be kept in safe custody and should be kept in safe custody and should be produced for audit whenever required.]

(2) Though Government servants are at liberty to draw money from the treasuries on Abstract Contingent Bills as often as they please, there should be only one Detailed contingent Bill for a month furnishing details for the total amount drawn on Abstract Contingent Bills during that month.

(3) As grave inconvenience is caused by the non-receipt of Detailed Contingent Bills in time, all Heads of Offices authorized to draw on Abstract Contingent Bills should forward their-Detailed Contingent Bill to their countersigning officers, before the close of the first week following the month to which the Bill relates, so that all the Detailed Contingent Bills may be sent to the Accountant General before the 15th of the month following that to which they relate, at the latest.

Exception.- (i) The Detailed Contingent Bills “ of the Live-Stock Officer may be sent before the end of the second month following that in which the Abstract Contingent Bills are encashed but not more than one Abstract Contingent Bill should be allowed to be pending against the officer.

(ii) The Director of collegiate Education, Bangalore is permitted to furnish the Detailed Contingent Bills to the Accountant General, for the amounts drawn by him on Abstract Contingent Bills towards the Government of India Scholarships within 12 months from the month following that to which they relate.

(4) Due intimation will be given by the Accountant General from time to time to the Treasuries, of the offices which have not sent their Detailed Contingent Bills in the time and the payment of further Abstract Contingent Bills will be stopped till the Detailed Contingent Bills are received in his office.

(5) Should the Head of an Office, for any reason, anticipated delay in furnishing a Detailed Contingent Bill for any unusual or special charge he will apply to the Accountant General for extension of time for forwarding it, when the Treasury will be duly apprised of the fact and instructed to pay the Abstract Contingent Bill up to a specified date on the production of a certificate modified in respect of the special items. Such cases, it need hardly be observed, will necessarily be few.

(6) The Treasury Officer should see that the above instructions are strictly observed and that the certificate on the back of the bill is signed in all cases.

(7) If the Contingent Register prescribed in Rule 32 supra is properly maintained, there ought to be no difficulty in forwarding the detailed bill correctly and punctually. If any amount drawn on any of the bill encashed during the month has been refunded into the Treasury, the date of refund should be stated.

(8) No Detailed Monthly Bill is required from Government servants who draw money from the Treasury on bills furnishing details and accompanied by sub-vouchers whether such bills are countersigned or not.

38. As soon as the monthly Detailed Contingent Bill is received in the office of the countersigning authority, the figures should be transcribed from it into a register in the same form as the disburser's register, together with a full description of any item that requires explanation. The countersigning authority should review the bill with the sub-vouchers. If he disallows any item, the fact should be noted in the bill and in the " Remarks " column of the register together with the number of sub-vouchers concerned and the reasons for disallowance. The amount shown in the register in the column affected should be corrected in red ink. The countersigning authority shown in the register in the column affected should be under his initials, sign the bills and dispatch them to the Accountant General within one month from the date of receipt of the bills in his office with all sub-vouchers for individual payments in excess of 1[Rs.1000].

Sub-vouchers for sums exceeding Rs.50 but not exceeding 1[Rs.1000] should be retained in the countersigning office, after scrutiny and cancellation and should be produced for inspection during local audit by the staff of the Accountant General's Office.

1[Apart from canceling the sub-vouchers not exceeding Rs.1000 which are retained in their possession, those exceeding Rs.1000 should also be so cancelled that they cannot again be used to support the claims against Government. The countersigning officers should accordingly cancel the sub-vouchers with a rubber stamp bearing the words " Countersigned and cancelled" and such cancelled vouchers beyond Rs.1000 in each case may then be enclosed to the detailed bills to be sent to the Treasury/Audit Office by the countersigning officers.]

A Certificate in the following form will be recorded on each bill by the countersigning authority:-

" I certify that in support of every charge of more than Rs.50 made in this bill, a receipt or other vouchers has been given to me. The receipts and vouchers for items in excess of [Rs.1000] are attached to this bill and I am responsible that the receipts and vouchers for all other items of more than Rs.50 are in proper form and order, and are in my possession and that they have been so cancelled that they cannot be again used to support claims against Government."

(1) In the case of Government servants whose contingent bills, require countersignature, and where the offices of the drawing and countersigning officers are located in the same station, bills in form 4 supported by necessary sub-vouchers should be prepared once for all and got countersigned by the Government servants concerned.

Note.- A countersigning authority may authorize a responsible gazetted Government servant serving under him to examine and countersign the detailed monthly contingent bills on his behalf.

39. There will thus be two registers of the same form in the offices of the disburser and the countersigning officer. In the first, a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the disbursing office for record of the numbers of sub-

vouchers, but in the countersigning office, it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the disbursing office the date of its dispatch; in the other, the date of its receipt. The column for date of admission would, in the countersigning office, show the date of despatch of the countersigning bill, while in the case of the disbursing office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item to yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

DISALLOWANCES

40. After dispatch of the bill to the audit Office, should the countersigning officer, communicate any disallowance to the disbursing officer, its amount should without fail be refunded by short drawing in the next contingent bill presented at the Treasury for the same department; therein, the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of Rs....." and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn; after the total of the sub-vouchers in the next bill presented at the Treasury the following should be entered: "Add amount of disallowance from bill of.....refunded by deduction from contingent bill No.....dated.....and permitted to be redrawn as per.....". The receipt would be for the gross amount and the items would be included again in the next monthly contingent bill.

It will be observed that the totals in the disbursing registers are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him under one detailed head is adjusted by a short charge in another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the head retrenched on the line of totals for the bill in which the adjustment is made the forward totals will thus be correct.

CONTINGENT CHARGES NOT COUNTERSIGNED

41. Government servants whose contingent bills do not require countersignature will prepare their bills in Form 4 giving full particulars of charges, attaching all sub-vouchers for charges in excess of (Rs.1000) and recording the certificate prescribed in Rule 37. All payments which can be made from the permanent advance should be made from it and the same recouped by drawing the money from the treasury on bills supported by necessary sub-vouchers.

(Apart from canceling the sub-vouchers not exceeding Rs.1,000 which are retained in their possession, those exceeding Rs.1,000 should also be so cancelled that they cannot again be used to support the claims against Government and for this Drawing Officers should cancel the sub-vouchers with a rubber stamp bearing the words "included in Bill No.....dated.....and cancelled" and such cancelled vouchers beyond Rs.1000 in each case are then sent to the treasury/audit office by the Drawing Officer.

Note:- Government may direct the forwarding of sub-vouchers for any particular class of expenditure to the Audit Officer irrespective of the limit of (Rs.1000) prescribed above, if so, required by the Comptroller and Auditor General.

(1) Occasions may arise in exceptional circumstances when an amount in excess of the permanent advance may be required for payment. In such cases, the required amount may be included in the contingent bill and the vouchers supporting such

payments forwarded to the Accountant General's Office as soon as payments are made, giving clear reference to the bills to which they relate. Until their receipt, the amounts drawn will be held under objection. These vouchers should be furnished within a month after the amounts are drawn; otherwise the Accountant General will have a power to direct the recovery of the amounts from future bills sent for payment.

Note 1 :- The amount required in excess of permanent advance, for payment, may be drawn on D.C. bills without supporting sub-vouchers under this rule, only if the services have been rendered or the supplies received, but the payment is pending merely for want of sub-vouchers or payee's acknowledgement.

The drawl of funds under this rule at the fag end of the financial year with a view to avoid lapse of grants is not permissible."

2[42. parties who make supplies and render services to Government should be paid directly by the officers concerned. Payment in such cases through bills on Treasuries should be discontinued. To prevent cases of fraudulent payment at the Treasury great care should be taken by the drawing officers and the following procedure should be followed for this purpose :-

(a) As far as possible small payments upto Rs.50 for supplies made and rendered should be made to the parties from the permanent advance sanctioned to each office. In cases where the permanent advance now sanctioned is found to be inadequate, the heads of Departments should take actions to sanction adequate permanent advance considering the magnitude of transactions;

(b) In cases where it is not possible to meet the expenditure from the permanent advance sanctioned to the office the Head of the office will draw the amount on DC bill, if his bills do not require countersignature. Otherwise he will draw the amount on AC bill provided proper sanction exists and make payment to the parties in cash without requiring the parties to go to the Treasury for encashment of the bills.

In some of the Treasuries where the system of payment by cheque is introduced the drawing officers drawing bills on such Treasuries should obtain cheques in favour of the party as per the requisition enclosed to the bill. The cheques will be crossed and will be delivered to the Drawing Officer or his messenger. The Drawing Officer on receipt of such cheques should account for the same in his office cash books. The cheques will be delivered to the concerned party by the Drawing Officer after obtaining the proper receipt / acknowledgement. The Drawing Officer should furnish his discharge on the DC Bills / AC Bills in the following form while printing the bill at the Treasury:-

" Contents received, please issue cheque as per requisition."

Signature of the Drawing officer.

The form of requisitioning for cheques to be enclosed to the bill will be as shown below;

REQUISITION FOR CHEQUES IN FAVOUR OF PARTIES

Sl. No.

Name of the Party

Amount

Signature of the Drawing officer.

Exception.- Claims on account of Bus warrants issued to police personal may be drawn on a duly receipted Bill to be preferred by the Bus owner in Form M.C.E. 9 with the supporting Bus warrants. The Bill should be countersigned by the Superintendent of Police of the district concerned or other Police Officer authorized to do so duly indicating the head of account to which the amount is debitible and duly filling in the memo of allotment.

Note.- The commission of Bank draft obtained for remittance of Earnest Money Deposit amount to parties outside Karnataka State (vide note 2 below Article 30(a) of Karnataka Financial Code, Volume I, 1958) shall be debited to the office contingencies of the Departmental Officer.]

43. Rules regarding endorsement of cheques are applicable to these bills also.

Note 1.- The endorsement on a bill by a drawing officer in favour of a messenger is not an infringement of the rule regarding endorsements.

1[44 x x x]

45. Payments due by Government to contractors and suppliers may, if so desired by them, be made to their bankers instead of direct to them, provided that the department concerned obtains (1) an authorization from the contractor/supplier in the form of a legally valid document such as a Power of Attorney or transfer deed conferring authority on the Bank to receive payment and (2) the contractor's or supplier's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against the Government, before settlement of the account or claim, by payment to the said Bank. While the receipt given by a Bank will constitute a full and sufficient discharge for the payment, contractors should wherever possible be induced to present their bills duly receipted and discharged through their Banks.

Nothing herein contained should operate to create in favour of the Bank any right or equities vis-à-vis the Government.

Service Postage Stamps

46. The following procedure shall be adopted by Government Officers for obtaining Service Postage Stamps from the Treasury and for the adjustment of their value:

(a) Officers who draw money from the treasury on Contingent Bills.- A bill in Form MCE 5 should be prepared by the departmental officer when he requires service postage stamps. The bill should contain the acknowledgement of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for payment by transfer, have the stamps issued and enter the

amount in the Treasury Accounts, crediting the value of the stamps in the same manner as if cash were realized.

(b) Officers who draw money for contingent expenses by cheques.- Cheques to be presented on payment of the value of Service Postage Stamps should be drawn in favour of the officer (official designation without name) who supplies the stamps, whether they are drawn by the officer (official designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a Departmental Officer on the indenting officer's requisition. Such cheques must always be crossed. Cheques drawn on Bank may be accepted and the stamps issued without insisting, on the cheques being deposited first in the Bank.

A separate indent drawn in Form 5-A should accompany the cheque. The Treasury Officer will retain the original indent and return the duplicate with his acknowledgement for receipt of the cheque endorsing thereon the fact of issue of the stamps indented for.

Note 1.- Heads of Offices should append to the Stamp Indent a certificate under their signature that stamps previously received from the treasury have been brought to account and the balance on hand has been verified and the issues checked. In the absence of a certificate to this effect on the stamps Indent, the Treasury Officer will refuse to make any issues of service postage stamps. Bills containing such charges do not require countersignature.

(c) Service Postage Stamps may be issued direct from the Sub Treasuries on the presentation of bills or cheques in accordance with the provisions of paras(a) and (b) of this Rule without such bills or cheques being first passed by the District Treasury Officer.

Note 2.- Government letters and packets which are found insufficiently stamped or unstamped may be received in several offices on payment of cash, the amount department as bearing postage. In such cases, no recovery of the amount so spent need be made from the Office or Department from which the communication is received.

Secret Service Expenditure

47. When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing should be forwarded to the Accountant General in support of the payment, in lieu of the payee's receipt ordinarily required

The following supplementary rules are also prescribed for incurring Secret Service Expenditure:-

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

2) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.

3) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should

contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para(4) below consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side the number and date of bills being noted against the entry.

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

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

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

CANCELLATION AND DESTRUCTION OF SUB-VOUCHERS

48. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all Drawing and Controlling Officers in the matter of cancellation and destruction of sub-vouchers:-

i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

ii) Every sub-voucher which under the provisions of this Chapter is not forwarded either to the Accountant General or to a Controlling Officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red-ink across the voucher, the cancellation being initialed by the Government Servant authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance. The cancellation should be made immediately the payment is made and entered in the contingent register.

(iii) sub-vouchers submitted to a Controlling Officer which he is not required to forward to the Accountant General, should be duly cancelled by him after check and the cancellation should be attested by the Controlling Officer at the time of counter signature of the bill.

(iv) In all cases in which sub-vouchers are not required to be forwarded to the Accountant General or the Controlling Officer, the Drawing Officer should certify in the bill that sub-vouchers other than these attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling Authority in respect of sub-vouchers submitted to him by the Drawing Officer but which he is not required to forward to the Accountant General.

Note: Sub-vouchers which are required to be sent to the Accountant General should not be cancelled either by the Drawing Officer or by the Controlling Officer, as the duty of canceling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant General.

INSPECTING OFFICER'S BILL

49. An Inspection Officer cannot take advances for expenditure on account of office contingencies. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting, at the different Treasuries, contingent bills in the ordinary form, for the recovery of contract or countersigned contingent charges, as the case may be, In the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one Treasury; and in this case it will be well to require the drawing officer to note details at foot of the bill showing the places of payment of the several encashed bills as well as their dates and amounts . But the amounts drawn will all be taken as final payments, and not as advances.

INTER-DEPARTMENTAL TRANSFERS

51. In cases of transactions between two service Departments where manufacturing or production or supply of articles or repair operations are involved and the rules require settlement, no adjustment need be made if the cost of services or supplies is Rs.250 or less in each case. In respect of transactions above this limit, the supplied department will present a bill at the Treasury for the cost of supplies or services along with the accepted invoice and challan (in the new K.F.C Form 2-D) in quadruplicate indicating the designation of the supplying officer, invoice number and the head of account to which the amount is claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challan with that noted by the supplying officer in the invoice and pass the bill for payment by transfer credit to the head of account to the head of account indicated in the challan and debiting the amount to the head of account indicated in the bill by the supplied officer. After the adjustment, the Treasury officer will retain the original copy of the challan and send the duplicate and the triplicate to the supplied officer who will keep one copy for his office record and send the other to the supplying officer. The Treasury Office should attach the fourth copy to the bill for being sent to the Accountant General along with the paid vouchers.

EXPENDITURE FOR OTHER OFFICES

52. It is often expedient for a Government servant to make purchases or incur expenditure in another district, making his arrangements through a Government servant in the other district. If the amount to be paid on account of the contingent expenditure incurred in this way is not less than Rs.50, payment may be made by transfer receipt otherwise every Government servant who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the Government servant at whose request he as an agent, incurs the expenditure of the department to which the Government servant requiring the expenditure is attached and therefore any service to the principal officer of his department in the district indented on, e.g., a Police Officer should ask the District Superintendent of Police and not the District Magistrate, to purchase blankets from him. The Magistrate in such a case would pass on the indent or the voucher if he has supplied any articles to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for

an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

Note.1:- This rule is not applicable when purchases are effected in Bangalore. The payment in such cases should be arranged for by Bank drafts or R.T. Rs..

Note.2:- This rule does not apply to expenditure chargeable to local funds, which should always be recovered.

MISCELLANEOUS

52. Rules for making purchase of stores are contained in the stores purchase Rules (issued separately)

53. The procedure to be followed by Departmental Offices when they are authorized to issue credit notes or warrants on Railways for the Railway freight or Railway fare payable by them is detailed in Appendix III.

To minimize payment of commission to the Railway Department on account of issue of credit notes in respect of Railway freight charge, payment of railway freight charges should invariably be made in cash, if the amount involved in each case is less than Rs. 200. Credit notes should be issued only if the amount involved is Rs.200 or more in each case.

CHAPTER-II

SPECIAL RULES

55. This chapter contains special orders relating to certain items of contingent expenditure. The special powers delegated to heads of departments are contained in the book of financial powers separately issued.

1. ADVERTISEMENT

(a) The publicity Office to Government will be the Central Office for the issue of all official advertisements and will secure standing contracts for advertisements space, in the various newspapers approved by Government from time to time.

(b) Heads of Departments and Secretaries to Government and all other officers desiring to have official advertisements published will send the advertisements to the Director of Information and Tourism.

(c) If an officer wishes to publish an advertisement in a paper not included in the list of papers in which space has been reserved, he should make a special application to the Director of Information and Tourism, for necessary action being taken after approval of Government;

(d) No payment should be made direct to the papers by Heads of Departments and the Industrial concerns too. The cost on the advertisements pertaining to Government Departments will be met from the grants of the department of Information and Tourism. The dues in respect of advertisements on behalf of Industrial Concerns,

Statutory Corporations, Local Bodies, etc., should however be recovered by the Department of Information and Tourism in accordance with the rules governing the inter-departmental adjustments as laid down in Appendix-II.

Note:- All Heads of Departments and the authorities of Government Industrial concerns, Statutory Corporation, Local Bodies, etc., should release their advertisements regarding vacancies at least 10 days in advance to the Director of Information and Tourism for publications in the newspapers on Saturdays.”

Exception 1:- The Chief and Superintending Engineers are authorised to sanction the cost of publication of Tender Notifications in newspapers upto Rs.500 and Rs.250 respectively in each case.

Exception 2:- The Chairman, Karnataka Public Service Commission, Bangalore, is authorized to issue advertisements pertaining to the recruitment to the services of the State, directly to the newspapers.

2. ALLOWANCE

(a) No salary charges of any kind (except for pay of hot weather establishment, and of temporary Field Establishments of Surveys and settlements and of all sweepers who are whole time servants or otherwise in the Civil Department or at the direction of Government, of such other classes of last grade Government servants, e.g., cooks, dhobis, tailors, sires, grass cutters as Government have, from time to time, ruled to be ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills such charges should be drawn on establishment bills. Fixed traveling allowance, house rent etc., should be drawn along with the pay of an officer.

Note: Heads of Departments may sanction small monthly payments, out of contingencies, to the last grade Government servants for supplying drinking water, provided that;

- (i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (ii) the allowance will not count for leave or pension;
- (iii) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payment must not exceed a sum of Rs.2 a month in any one case, and the head of the office must, in allowing any such payments, record his reason there for, and must satisfy himself;

- (1) that the work to be done is really necessary;
- (2) that it is outside the regular duties of a menial on the permanent establishment; and
- (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency,

(b) The heads of departments are authorized to sanction the employment or unskilled part-time menial on non-personable establishments whose pay is debited to contingencies, provided that the rate of pay does not exceed a maximum of Rs.30 a

month. Unskilled menials include masalchis, sweepers, cleaners, watchmen, water suppliers, scavengers, to its, gardeners etc.,

Note 1:- The maximum rate of pay should not be sanctioned as a matter of course, but the pay of each post should be fixed with due regard to the nature of the work and the prevailing market rate of pay for the class of work required.

Note 2:- Appointment of unskilled part-time labour may be made for a period not exceeding one year at a time subject to the position being reviewed at the end of each financial year before sanctioning further continuance.

3. ALLOWANCE TO JURORS OR ASSESSORS

This is regulated by the Criminal Rules of Practice. A payment made by a Court should be supported by a certified attached to the contingent bill that it is in accordance with the scales and conditions prescribed in the Criminal Rules of Practice.

4. BATA TO WITNESSES

(a) Official witnesses, i.e., persons in the service of other Governments and attending Criminal Courts in the State to depose to fact coming to their knowledge in the course of their official duties, shall be paid traveling allowance and Batta at rates to which they are entitled under their respective Governments. Such witnesses should bring with them a certificate from their official superior showing the Traveling allowance and Daily Batta rates to which they are entitled under the rules of the Governments they are serving. On production of this certificate, the court concerned shall draw the amount required from the treasury on a contingent bill, giving full particulars of the Traveling Allowance and Batta claimed and supported by the above certificate and disburse the amount to the witness concerned, obtaining a proper acknowledgement from him. Such bills need not be countersigned by the District Magistrate.

Note 1:- When a Municipal or District Board Employee attends a Court to give evidence on facts which have come to his knowledge in his capacity as such employee he will be granted Traveling Allowance from the funds of the local Body concerned as if the journey was performed on duty.

Note 2:- The Government of Karnataka have entered into reciprocal arrangements with the Central Government, Governments of Punjab, Rajasthan, Andhra Pradesh, Maharashtra, West Bengal and TamilNadu in regard to the payment of expenses to the Government servants summoned by Criminal Courts to give evidence in their official capacity. The effect of the arrangements will be as follows:

(1) In criminal cases to which the State is a party a Government Servant giving evidence regarding facts of which he has official knowledge will on production of certificate of attendance issued by the summoning Court, be paid traveling allowance by the Government under whom he is serving;

(2) In criminal cases to which the State is not a party, a Government servant giving evidence regarding facts of which he has official knowledge will be paid traveling allowance by the summoning court according to the rules under which such Government servant draws his traveling allowance for a journey on tour, and the charges will be borne by the Central Government or any of the five reciprocating Governments mentioned above according as the Court is situated in the Union Territory or in any of the State Territory.

(3) When a Government Servant serving in a commercial department or when any other officer is summoned to give evidence as a technical or expert witness, the pay of the Government servant concerned for the period of his absence from his headquarters and traveling allowance and other expensed due to him will first be borne by the Government under whom he is serving and subsequently be recovered from the Central Governments or any of the five reciprocating State Governments, according as the Court in which the officer is summoned to give evidence is situated in the union territory or in the territory or any of the aforesaid State Governments respectively.

(b) Non-official witnesses shall be paid allowance and Batta at rates fixed by Government from time to time.

(c) The payments should be made immediately by the Magistrate whose Court the witness attends, from the Court's permanent advance and recouped on contingent bills;

(d) Non-official witnesses residing outside the State who attend Magistrate's Courts in the State, are entailed to receive traveling allowances and Batta at the rates provided under this clause for non-official witnesses attending sessions trials;

(e) Retired Government Officers attending to give evidence of facts, which come to their knowledge, while in Government service will be paid both in Sessions' Courts and Magistrates' Courts traveling allowance and subsistence allowance (Batta) at the rates prescribed for non-official witnesses;

(f) Patels and Shanbagues appearing as witnesses in the criminal courts of the State to depose to facts coming to their knowledge in the course of their official duties will be given traveling allowance and batta at the following rates ;

By Rail – Single 3rd class fare.

By Road – Actual bus fare or 12 P. per mile when there is no bus service.

Batta – Rupees one and fifty paise per diem.

5. BELTS AND BADGES

These are regulated by special rules issued by Government (vide Appendix IV)

6. BOATS (INCLUDING MOTOR BOATS, FIRE FLOATS AND LAUNCHES)

(1) Construction or purchase requires the sanction of Government.

(2) Repairs may be sanctioned by –

(a) the head of the department or Deputy Commissioner upto an annual limit of 5 per cent of the book value in the case of motor launches costing Rs. 3,000 or more and to the extent necessary in the case of other boats not driven by power.

(b) The Gazetted officers in charge of the Fisheries section up to a limit of Rs. 100 in each occasion;

(c) The officer in charge of Fire service in the case of fire floats up to Rs.500 at a time.

7. BICYCLES

Purchase of bicycles for use in Government Offices is not permitted. A cycle orderly who maintains his own bicycle may be given conveyance allowance vide Rule 496 of Karnataka Civil Service Rules. If a bicycle already supplied is in use in any office, the same may be repaired locally or at the nearest repairing center. If the repair charges cost so much as not to be economical, the bicycle may be condemned under the orders of the Head of the Department. The Head of the Departments and other Departmental Officers can sanction charges for repairs to office bicycles in exercise of the powers delegated to them in this behalf from time to time.

8. BINDING

(a) The binding work in each office will, as a rule, be attended to by the Mutchi attached to it; if there is no such official on the establishment, the ordinary binding work may be entrusted either to (i) the Government Press or (ii) to private agencies., the cost in the latter case being met out of the contingent allotment of the office concerned.

(b) Works of a special character (such as law reports, scientific and technical journals, office or departmental manuals, administration reports, registers of courts and treasuries and standard works of permanent reference but not Gazette), should be got done only at the Government Press.

But in case of works other than confidential or secret in nature, if the Government Press is unable to execute them. Departments may entrust them to any approved Private Press of Binding Works after obtaining competitive quotations.

Note:- The registers of the Judicial Department may be got bound by private agency, the cost thereof being met out of the ordinary contingent grants of the courts concerned.

9. BOOKS AND PUBLICATIONS

(a) Books which are required to be purchased may, broadly be classified under the following three heads:

- (1) Ordinary books reference required by all offices.
- (2) Books of reference relating to the special work of particular departments.
- (3) Books for departmental libraries and for granting prizes.

(b) The heads of offices will be authorized to buy books coming under clause (1), subject to such restrictions about the number, value, etc., as the heads of departments concerned may consider necessary to impose. Heads of departments will define which of these books are necessary for the offices subordinate to them. The cost of purchase of such books will be treated as an ordinary item of contingencies and admitted in audit if passed by the countersigning authority.

Note :- One dictionary may be purchased for each office or each section under the separate charge of a Gazetted officer at prevailing market rates. Dictionaries should not be purchased for supply to smaller officers or sections not under the separate charge of a gazetted officer.

(c) As regards books coming under clauses (2) and (3) the power of purchase them, whether for their own office or for the offices subordinate to them, is delegated to heads of departments subject to the condition that the purchases should be strictly limited to the specific allotments, if any, made for these purposes in the annual budgets as sanctioned by Government. In cases in which there are no specific provisions in the Budget, the charges will be treated, in the same manner, as ordinary items of contingencies. The head of the department or other authority competent to sanction the

purchase of a book should before according sanction in any case satisfy itself that the book is clearly necessary for the discharge of official duties. This condition does not apply to purchase of books for the Library etc., under (3). As for the particular books that can be brought as coming under clauses (1) and (2) the selection will be left to the heads of departments.

(d) Official priced publications :- Any heads of department may obtain, if really necessary, copies of the Administration Reports and the like, issued by the corresponding departments of other State Governments on an exchange basis, or if the department of the other Government does not agree to exchange, on payment.

Heads of Departments are authorized to purchase direct from the Manager of Publication, Civil Lines, New Delhi, the publications of the Government of India required by them if they are not being supplied free and if they are required for reference for official purposes.

A reciprocal arrangement as detailed below has been agreed upon between the Government of India and the Government of Karnataka in respect of the supply of Government publications on the basis of book adjustment at a discount of 25 per cent.

(1) Supply will be made by the manager of Publications, Government of India Publications, Civil Lines, Delhi, on indents from the officers of the State Government.

(2) Every indent should state prominently: "to be supplied on Book Debit".

(3) A book-debit voucher (Form No. 5-B) in triplicate will accompany each supply. One copy of the voucher should be returned to the manager of publications by the recipient within a fortnight with all the column-headings on its reverse duly filled in and countersigned by him so that it may be included in the monthly book-debit statement and sent to the Accountant General, Karnataka, for adjustment. Of the remaining two copies, one will be sent to the Accountant General, Karnataka, by the recipient duly filled in and countersigned and the other should be kept to serve as the office records.

(4) All publications will be supplied to the Government of Karnataka at a discount of 25 per cent. No debit will be raised, if the amount of a single book-debit voucher does not exceed 25 P. This arrangement is not applicable to those publications for which annual subscription is fixed or a fixed deposit is entertained annually.

(5) Supplies will similarly be made by the Director of Printing, Stationery and Publications on indents from the officers of the Government of India.

10. CARPETS

Purchase of costly woolen carpets should be allowed only for use in the rooms occupied by highly paid officers of the status of Deputy Commissioners and above. Sanction of Government is necessary for the purchase of carpets costing more than Rs. 200 each.

11. CLOCKS

Heads of Departments are authorised to sanction the purchase of clocks of approved patterns and time-pieces up to a limit of Rs. 500 (vide item 28).

12. CLOCK-WINDING CHARGES

In most of the offices, the work of winding the clocks and time-pieces will be attended to by one of the officials, while in a few, it is entrusted to professional

repairers. Except in the case of tower clocks or clocks of special value, there is no need for the employment of professional men and the managers of the offices concerned should make efficient arrangements for winding the office clocks and time-pieces without any cost of Government. Where, however, the number of clocks and time-pieces kept in any office is too large for being looked after by the office manager, a professional man may be engaged with the special sanction of Government.

Note :- It shall be the duty of the man appointed to look after the clocks, to wind and regulate them and to attend to the oiling and other petty repairs. He shall maintain a register, showing the daily work done by him and obtain therein the signature of the ministerial head of the office concerned, in proof of his having attended to the clocks.

13.CLOTHING

(a) The supply of Liveries and Clothing to Government servants is regulated by the scales and conditions laid, down by Government from time to time (vide Appendix IV).

(b) Free supply of sweaters and blankets to the Resident Clerks and the additional Resident Clerk of the Karnataka Government Secretariat is regulated in accordance with the scales indicated below :

(1) One blanket and one sweater costing not more than Rs. 25 and Rs. 50 each respectively should be supplied to the two Resident Clerks who are posted for night duty on all working days.

(2) One sweater only at a cost not exceeding Rs. 50 should be supplied to the additional Resident Clerk who is posted for duty on all holidays and occasionally outside office hours on working days.

(3) The supply of sweaters should be made once in three years and the supply of blankets should be made once in five years.

(4) If the Resident Clerks or the Additional Resident Clerk is transferred or retires before the period of three years/five years, he shall surrender his sweater/blanket to General Administration Department.

14.COMMISSION TO BANKS

Commission to Banks for remittance of fund within the Karnataka State is ordinarily inadmissible. Remittance should be arranged through R.T.Rs. or Bank drafts (free of commission). For remittance of funds to outside the State, Bank drafts should be obtained and the commission payable may be charged to Government.

15.CONSTRUCTION AND REPAIRS

The detailed rules are contained in Chapter XI of the Mysore Financial Code, 1958.

16.CONTRIBUTIONS

The grant or Contributions requires the sanction of Government.

17.CONVEYANCE CHARGES

(a) Cart-hire or taxi hire should not be allowed when a peon or a subordinate officer has to go to a Bank or Treasury to cash cheques, unless the head of the office is satisfied that the money is urgently required for disbursement or the distance between

the two offices concerned exceeds one mile. For the return journey, cart or taxi hire whichever is less may be allowed if the head of the office is satisfied that a large amount in coin has to be brought and it is necessary for the sake of safety and avoidance of any risk that any reasonably large sums should be brought in a cart or taxi. In all cases where conveyance has to be engaged the bus service should be utilised whenever it is practicable to do so. No conveyance allowance or bus fare should be allowed for journeys for (1) the purchase of a cupboard, (2) repairs of certain articles, (3) outdoor office work and so on even short journeys unless the head of the office certifies that the journeys was urgent or that the distance traveled each way exceeds one mile. In such cases cart hire or taxi hire whichever is less should be allowed.

(b) The charges on account of cart or taxi hire connected with an office should be treated as an ordinary contingent expenditure;

(c) When a non-gazetted Government servant is sent on duty to a place at some distance from his office or is summoned to his office by a special order of a gazetted Government servant outside the ordinary hours of duty, the head of the office may order that the expenditure involved be debited to the contingencies of the office, provided.

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

(ii) that the Government servant is not entitled to draw any traveling allowance for the journey, is not granted any compensatory leave, and does not and will not receive any special remuneration for the performance of the duty that necessitated the journey.

(d) For the conveyance of office records, cart-hire can be charged at not more than 18 Paise per mile in the Maiden tracts and 25 Paise per mile in the Malnad tracts of the State.

Note 1:- The Audit Officer is authorized to pass the actual cart-hire charges certified to, as having been incurred, by disbursing officers, in hiring cart for public purposes, within the Municipal limits of Bangalore and Mysore Cities and in other places where the distance from the railway station for which cart-hire is claimed is not more than two miles. The heads of offices should keep in view the schedule of rates in all cases. Payments in excess of scheduled rates shall be exceptional and not general.

Note 2:- Public Works Sub-Divisional and Range Officers are not supposed to carry with them on ordinary tours more records than can be conveyed, without inconvenience, with their personal luggage for which they draw traveling allowances, and charges on this account will not be allowed.

Note 3:- Whenever cart-hire is claimed in any bills, the following particulars should be furnished :-

1. Distance (in the Maidan and Malnad tracts).
2. Number of carts engaged.
3. Rate, per cart per mile.
4. Amount paid.

Note 4:- When a cart is stated to have been used for carrying Government things alone, a certificate from the disbursing officer that it was solely used for Government purposes should be furnished.

Note 5:- When a cart is used partly for Government and partly for private purposed, only half the hire should be charged to Government, the other half being borne by the officer for whom the art was used.

Note 6:- The High Court is authorized to incur on its own authority expenditure on account of minor charges such as carriage of typewriters to Judges' Bungalows.

18. COPYING

(a) No charge may be made for section writing i.e., for copying manuscript by piece-work, without the previous sanction of the authority which could sanction the employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section writing, save with the special sanction of Government or other competent authority and no periodical allowances may be charged for section writing.

(b) Amounts required for payment of remuneration to copyists and examiners, should be drawn from the treasury in Form 6 under the signature of the Presiding Judge or the Head of the office. The bill should contain full details of names of copyists and examiners, the number of slips copied and examined by each, and the amounts claimed.

Note 1:- No copies shall be prepared or examined by any official, nor shall such official received any remuneration therefrom.

Exception :-In all offices of the Revenue Department where the copying work is limited, the copying work may be done by the permanent officials of the offices but only outside the normal hours of work and the copying fees may be paid to them. However, if the volume of work is great and if the average income from fees is not less than Rs. 100 per month, the post of a full-time copyists should be created with the sanction of Government. The fees collected in offices having full-time copyists should be credited to Government

This procedure is applicable to other Departments also for which there are no special rules.

Note 2:- Bills for remuneration to copyists will be supported by the Treasury Officer's certificate of credit of the sums realized by copying fees.

19. CYCLOSTYLE MACHINE

The purchase of cyclostyle machine requires the sanction of Government.

20. DIARIES

Secretaries to Government and Heads of Departments may authorise the purchase of diaries for the use of the officers of their department and also for the use of the more important ministerial officers.

21. DIET AND TRANSPORT CHARGES OF PRISONERS

All diet and transport charges on account of under trial prisoner remanded to police custody are incurred by the Police Department and met from the allotment placed at the disposal of that Department for purpose ; after the expiry of the period of Police

remand, such charges are met by officer of the Jail Department and included in the Jail contingent bills.

Note 1:- Prisoners escorted by the Police between two places, which are over ten miles apart and are wholly or partly connected by bus services, may be conveyed by Motor Bus. The actual conveyance charges in the case of such prisoners are borne by Government.

The escorting police officers will be allowed the Bus fare in addition to daily allowance as a special case.

Note 2:- The expenditure on dietary and Conveyance of the Lunatics dealt under the Indian Lunacy Act, 1912, before they (lunatics) are admitted to a licensed asylum, is debitable to ('214 Administration of Justice') as Contingent expenditure of the Magistrate concerned.

22.DONATIONS

The grant of Donations for charitable and other, purposes, requires the sanction of Government.

23.ELECTRIC CHARGES

The cost of power consumed, and the cost of renewing lamps, replacing bulbs and other similar items should be met out of the contingent grants of the respective offices.

Note :- Heads of offices are empowered to pay the bills preferred by the Electricity Board for Electrical energy supplied, immediately on receipt without higher sanction. They should however see that the consumption billed for is reasonable and take prompt action in case of any faulty running of the meters. It is incumbent on every head of office to settle such bills well in time so that the rebate permissible under the Board Rules are invariably realized. Where on account of neglect to do this, rebate is lost, personal responsibility of the officer concerned should be enforced.

24.ENCOURAGEMENT TO AUTHORS

The provision for "Encouragement to Authors" should be applied as a rule, for the patronage of educational work only and such patronage shall be accorded with the sanction of Government on the recommendation of the Director of Public Instruction. Purely literary publications, not requiring State aid on educational grounds, should depend entirely on the public for patronage, and no portion of the small amount that can be provided in the education budget for encouragement to authors should be allotted to such literary productions.

25.ENTERTAINMENT OF GUESTS

Officers entrusted with arrangements in connection with the visits of important personages to the State should submit rough estimates of expenditure and obtain the sanction of Government thereto before money is drawn from the treasury. Proper accounts should be maintained for the actual expenditure incurred and final accounts submitted within one month after the departure of the guests. In all cases of irregular maintenance of accounts, etc., the personal liability of the officers concerned for the amounts drawn and spent by them will be strictly enforced.

The scales of expenditure from the grant under "2070-Other Administrative Services-115 Guest Houses, Government Hostels etc-1 Guest Houses-01-State Guest Houses-Hospitality Expenses" towards the entertainment of Guests by State Government

and Chief Minister shall be as per the tariff of hotels approved by Government from time to time.

Note :- The above provisions do not apply to expenditure incurred from the sumptuary of the Governor and others.

26. EXAMINATION CHARGES

(a) The scale of remuneration payable to Examiners, Chief Superintendents, Superintendents, Chief Conductors, etc., for setting question papers, valuing answer papers, supervising the proper conduct of Public or Departmental Examinations, etc., are fixed by Government. They will be claimed in Forms 6-A or 6-B and 6-C. Such bills will be countersigned by the Commissioner for Examinations in the examination conducted by the Commissioner for Examinations in the case of examination conducted by the Department of Public Instruction and by the Controller of Examinations in the case of those conducted by the Public Service Commission, before payment at the treasuries.

Contingent charges required by Examiners, Chief Superintendents, Superintendents, Chief Conductors, etc., will be preferred by them on D.C. bills supported by sub-vouchers. These bills will also be countersigned by the Commissioner for Examinations or the Controller of Examinations as the case may be, before encashment at the treasuries. In cases where this is not possible. The Chief Superintendents/Chairman of Examination Centers and Custodians of Camp Offices of the S.S.L.C Examination can draw amounts required towards examination charges on A.C. Bills countersigned by the Deputy Director of Public Instruction (Examinations) in Karnataka, Bangalore or by the Senior Assistant Director of Public Instruction (Examination Unit):

(b) Heads of Departments are authorized to sanction acceptance of remuneration by officers appointed as Examiners, Chief Superintendents, Superintendents, Chief Conductors, etc., for the Examination held by the Education Department or the Public Service Commission in accordance with the scale fixed by Government.

27. FIXTURES AND THEIR REPAIRS

Every new building constructed by the Public Works Department is provided by that Department with fixtures, including when necessary, record racks, shelves, punkhas, etc., if these are included in the estimate for the building; but repairs of these fixtures except when included in the general repair estimate of the building are not chargeable to the Public Works Department. Consequently such special repairs together with the purchase and repair of furniture not included in the fixtures to be provided by the Public Works Department should be paid for by the department concerned, and charged in the contingent bill.

28. FURNITURE AND EQUIPMENT

(1) Articles of furniture for a newly created office or institution should in each case receive Government sanction unless the Government Order sanctioning the creation of the office or institution permitted this purchase and fixed the allotment for the purpose.

(2) Subject to the limits fixed in para 5, additional articles of furniture may be purchased by the disbursing officer within the limit of budget provision, duly following the rules or procedure prescribed by the Stores Purchase Department, when the value of each article does not exceed Rs. 50. The Controlling Officer may sanction purchase beyond this limit within budget provision. Officers who control their contingencies will exercise the powers of a controlling officer in this respect.

(3) Heads of Offices should not purchase additional furniture indiscriminately merely on the ground that savings in the budget allotment are available at the close of the financial year. Additions to furniture should not be made without the previous sanction of the controlling Officer, who should fix the limit for expenditure on annual repairs, and replacements in respect of each office under their control.

(4) The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanction grant at the disposal of the disbursing and controlling officers.

(5) Except in cases where larger powers have been delegated by Government in individual cases, the money limit of purchase or repair of furniture and dead-stock at a time will be as follows:

	Rs.
1. Heads of Offices....	100
2. Heads of Departments...	500

The limit refers, except where otherwise stated, to the cost of each article or any number of articles of the same kind purchased at any one time, whether for one office or a number of offices.

29. FREIGHT CHARGES

The sanction of a competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

30. HONORARIUM

The payment of honoraria to Government servants requires the sanction of Government.

31. HOT AND COLD WEATHER CHARGES

(a) Charges for wages to water-men should not be incurred except during the hot months of the year. The services of one of the menials, if possible, should be utilised for the purpose;

(b) Heads of Departments are authorized to sanction expenditure on account of Hot and Cold Weather Charges within an annual limit of Rs. 200, for the department;

Note :- The above limit will not apply where the power to sanction or incur such expenditure has been delegated to subordinate Officers.

(c) The breakable articles like tumblers of glass should not be purchased at Government cost for the public ; mental drinking vessels should be provided. Earthenware pots, etc., for storing water come under the head "drinking facilities" and may be provided at Government cost.

32. INSURANCE OF GOVERNMENT PROPERTY

The normal policy of Government is not to insure its properties and no expenditure should be incurred without the prior consent of the Finance Department on the insurance of any Government property except in the following cases :

Property	Authorities Competent to Insure
(i) Special goods, such as Mathematical and scientific instruments, articles made of glass and other fragile articles. These should be insured only in cases where Railway authorities insist on insurance as a condition of transport ; but in other cases, the articles should be consigned at railway risk.	The Chief Engineer of Karnataka The Chief Electrical Engineer of Karnataka The Director of Public Instruction in Karnataka The Joint Director of Technical Education in Karnataka The Director of Public Health Karnataka The Director of Agriculture in Karnataka The Director of Industries and Commerce in Karnataka The Director of Animal Husbandry
(ii) Other specially valuable goods	Government in the Finance Department
(iii) Government buildings	Government in the Finance Department
(iv) Government Vehicles	Officer-in-charge of the vehicles (against third party risk)
(v) Horses of Kunigal Stud Farm	The Director of Animal Husbandry and Veterinary Services
(vi) Foalsborn at the Kunigal Stud Farm	The Superintendent, Government Stud Farm, Kunigal

Exception :- In cases where the rates quoted are f.o.r. other destinations, the goods will be insured at Government cost.

32 A. INSURANCE FOR AIR FLIGHTS

In accordance with the scheme of Group Aviation Personal Accident Insurance, an open declaration policy is being taken by Government with Life Insurance Corporation of India, Bangalore, covering all Air Flights to be undertaken on Government duty by Ministers (including the Ministers of State and Deputy Ministers) and Officers of the State Government. The terms and conditions on which the Group Aviation Insurance Policy is being issued by the Life Insurance Corporation of India in favour of Government and the benefits available under the Policy are indicated in Appendix VI. One of the conditions stipulated by the Life Insurance Corporation is that they must receive from Government a full and accurate record after the end of each month about the flights undertaken by every Minister and Government Officer during the previous month. Therefore, the private Secretaries to the Ministers and the Government Officers concerned shall furnish immediately after return to Headquarters and in any case not later than the 4th of each succeeding month the following particulars to the Department of Personnel and Administrative Reforms in respect of flights undertaken by them in the following form :

- (i) Date of Flight ;
- (ii) Name of the Ministers/Officers (with Designation);
- (iii) Flight from to

The Ministers and Government Officers who are covered under this scheme shall nominate their beneficiaries and send the nominations to the Secretary to Government, Department of Personnel and Administrative Reforms, for safe custody and record. The State Huzur Treasury and all Treasuries and sub-Treasuries in the State, in respect of journeys on tour where air travel has been undertaken, shall pass the bill only after verifying with reference to the copy of the statement in pro-forma 11 (to be annexed to the Bill) whether the required particulars have been furnished to the Department of Personnel and Administrative Reforms.)

33. INTERMENT OF PAUPERS

(a) The rates fixed as fees for disposal of the dead body of a caste Hindu, Mussalman, European, AngloIndian, or Indian Christian are Rs. 5 and of all others Rs. 4;

(b) (1) The Police Department should bear the burial charges for the disposal of dead bodies of patients admitted into the Hospital at their instance.

(2) The increased rates for burial and cremation charges of pauper patients are sanctioned as follows for a period of two years :

(i) for dead bodies buried by Hospital servants Rs. 5;

(ii) for cremation in the Cities of Bangalore and Mysore, Rs. 12.

(c) The charges payable to communal associations for disposing of pauper patients dying in all the hospitals are fixed at Rs. 12.

34. LAW CHARGES

No expenditure should be incurred on law charges without the Government's special sanction, except where the power to incur such expenditure has been delegated by an order of Government.

Note :- 1 Deputy Commissioners may, on their own responsibility, incur all incidental expenditure up to a limit of Rs. 50 in each case when civil suits have to be filed for recovery of rents, etc., due from tenants of private estates under Government management and debit the charge to the estate concerned. The sanction of the Divisional Commissioner will be sufficient for incurring expenditure up to a limit of Rs. 100, cases above Rs. 100 only being submitted to Government for sanction.

Note :- 2 Deputy Commissioners are authorised to sanction the actual amount needed for expenses for instituting legal proceedings for the recovery of institution fees due to Government in pauper suits, the power being used with discretion so as to avoid chances of unnecessary loss to Government. The required funds will be drawn by the Deputy Commissioner from the treasury on payee's receipt forms and will be charged to the grant of the Revenue Department. The amount of expenditure incurred on this account should be shown in the quarterly return sent by the Deputy Commissioner to the Commissioner of Stamps. The amounts recovered will be credited under "Courts of Law" in the treasury accounts. The Commissioner of Stamps will periodically review the progress in the realization and recovery of these dues and take suitable action to safeguard interest of Government.

35. LABORATORY CHARGES

Heads of Offices may incur expenditure on the working of laboratories attached to educational and professional institutions and technical departments, subject to the following conditions :

(1) The rules regarding the purchase of apparatus, instruments, machinery, etc., should be duly observed.

(2) If any recurring items of expenditure, e.g., expenditure on pay of laboratory menials (item 2) are incurred the rules regarding them should be strictly followed.

36. LAND

The purchase of land for the use of any department requires the sanction of the Government.

37. MAPS

Heads of Departments are authorised to sanction purchase of Topo sheets and maps subject to budget provision.

38. MEDALS

A regular stock account of medals, etc., (intended for Durbar presents) should be maintained in the Secretariat, and the stock, if any, should be got verified by a responsible Gazetted Officer periodically.

39. MONEY ORDER COMMISSION

(a) Charges on account of the issue of money orders may be treated as contingent expenditure by all Government servants who are authorised to draw contingent bills, when a remittance by money order is unavoidable and is necessary in the interest of the public service.

(b) Remittance of pay and allowances :-

The pay traveling allowances and contingent charges of subordinate Government servants employed in out of the way places may be remitted by money order at the expenses of the Government, when the headquarters of the subordinate is more than five miles from the treasury, provided that the money order commission will not be more than the traveling allowance payable if a peon is sent to encash the bill, Cash R.T.R. or Government draft, as the case may be. In Special circumstances, e.g., when a peon cannot be spared or the journey is risky, the head of a department may permit such remittance even when the money order commission exceeds the travelling allowance that would be payable to a peon.

Note :- This applies also to remittance of receipts to the Treasury.

40. MOTOR VEHICLES AND EARTH MOVING AND HEAVY HAULAGE EQUIPMENTS.

1. Motor Vehicles

1. Driving Licences :- Drivers of Government Vehicles other than those of the Police Department, should provide themselves with licences at their own cost. In the case of drivers of the Police and Fire Force Department, such licences will be provided at the cost of Government.

2. Purchase of Motor Vehicles :- The purchase of Motor vehicles requires the sanction of Government.

3. Maintenance and running of Motor Vehicles :-

Expenditure under this head shall be regulated by the following rules. For this purpose, vehicles above 16 H.P., are treated as heavy vehicles. Others are treated as light vehicles. In the case of cars, jeep allotted to Officers for their exclusive use on tour, the expenditure on their maintenance and running would be debitable to Government.

Note (i) Any officer, to whom a Government Vehicle is attached for official work, is permitted to use the vehicle for private purposes also, if he so desires, subject to

payment of Rs. 250 per month for a vehicle whose H.P. exceeds 16 and Rs. 180 per month for a vehicle whose H.P. is 16 or less. The total distance covered on such private journeys should not exceed 300 Kms. Per month. On rare occasions, if the distance covered exceeds 300 kms. A month, the officer should pay charges at 70 paise per km. For distance exceeding 300 kms. Upto 500 kms. For the use beyond 500 kms, a month, the rate shall be rupee one per k.m.

(ii) Any officer who does not wish to make use of the facility permitted in (i) above, may, if he so desires, use the vehicle attached to him for private journeys, on payment at the rate of 75 paise a kilometer.

(a) Renewals of Tyres and Tubes and Retreading of Tyres :- Expenditure on these items may be sanctioned by the Controlling Officers after the vehicles have covered not less than the following distance, since their purchase, or since last renewal of the tyres or tubes or retreading of the tyres, as the case may be, Retreading of tyres should be resorted, wherever it is more economical than their ordinary renewal.

Note :- 1. The Heads of the Department may relax the above limits of mileage to the extent of 10 per cent.

Note :- Drivers of Government vehicles shall be entitled to reimbursement of the fees paid by them for renewal of their Driving Licences. The Heads of the Department shall be competent to sanction reimbursement on production of receipt for payment. The expenditure on the account shall be debitable to the contingencies of the office concerned.

Note :- 2. The Officers who have the powers to replace tyres and tubes or to get them retreaded will also have the power to purchase stepney tyre and tube with flap for the vehicles.

Renewal of Tyres or Tubes or retreaded of Tyres		Renewal of Retreaded Tyre
Jeeps and Vans	24,135 Kilo Metres	19,308 Kilo
Vans	(15000 Miles)	Metre (12,000 Miles).
Lorries	16,099 Kilo Metres (10000 Miles)	12,872 Kilo Metres (8,000 Miles).
Buses	27,353 Kilo Metres (17000 Miles).	22,526 Kilo Metres (14,000 Miles).

(b) Major overhauls of Vehicles :- Expenditure on major overhauls may be authorised by Controlling Officers provided the vehicles have run for not less than 1,28,720 Kilometers (80,000 miles) in the case of heavy vehicles and for not less than 96,540 Kilometers (60,000 miles) in the case of light vehicles, since the purchase of the vehicles, or since their last major overhaul. Where such overhauls become necessary earlier for special reasons, heads of Departments may authorize the relaxation of the above metreage limits up to 1,12,630 Kilometers (70,000 miles) in the case of heavy vehicles and up to 80,450 Kilometers (50,000 miles) in the case of light vehicles. The expenditure on such overhauls should be limited in all cases to a maximum of Rs. 2,000 per heavy vehicle and to Rs. 1,500 per light vehicle.

(c) Minor overhauls of vehicles :- Expenditure on major overhauls may also be authorised by Controlling Officers provided the vehicles have run for not less than 64,360 Kilometers (40,000 miles) in the case of heavy vehicles and for not less than 48,270 Kilometers (30,000 miles) in the case of light vehicles, since their purchase, or since their last overhaul, major or minor where such overhauls become necessary earlier for special reasons, Heads of Departments may authorise relaxation of the above metreage limits up to 32,180 Kilometers (20,000 miles) in the case of heavy vehicles

and up to 24,135 Kilometers (15,000 miles) in the case of light vehicles. The expenditure on such overhauls should be limited in all cases to a maximum of Rs. 1,000 per heavy vehicle and to Rs. 500 per light vehicle.

(d) Petty repairs including replacement of missing or worn out parts except Tyres and Tubes :- Heads of Offices may themselves incur expenditure under his head up to Rs. 250 per annum per light vehicle and up to Rs.300 per annum per heavy vehicle. Where larger expenditure than the above becomes necessary, Heads of Departments may authorise the same up to Rs. 1,500 per annum per vehicle. In the case of new vehicles, expenditure on this account during the first year shall be limited to 4/5 the of the rates referred to above.

Note 1:- The Divisional Officers under the Public Works Department will have the power to incur expenditure upto Rs. 400 and Rs. 500 per annum on repairs to light and heavy vehicles respectively.

Note 2:- Whenever purchases of a spares and minor repairs involving an expenditure of Rs. 1,000 or more are to be incurred, they should always be made through the Stores Purchase Department by sending a formal indent.

(e) Purchase of Petrol and proportionate Engine Oil including Lubricating Oil for running the Vehicles –

(i) Heads of Offices may themselves purchase the oils as and when required, provided the quantities purchased do not exceed those admissible for the distance run, on the basis of standard rate of consumptions laid down in sub-clause (ii) infra. The fact that the quantities purchased are within the permissible limits should be certified by the drawing officers on the bills concerned, indicating the period covered, the metreage run, and the standard rate of consumption fixed by the Controlling Officers. Any excess over the said limits up to 10 per cent should be covered by the sanction of the Heads of Department. Excesses beyond 10 percent over such limits require the sanction of Government.

(ii) Before being put into use after purchase of overhaul, every vehicle should be examined by the Controlling Officer, as to the number of Kilometers it gives per litre of petrol and that fact should be recorded in the log book of the vehicle under his attestation. The rate of consumptions so recorded shall be treated as the standard rate of consumption for the purpose of sub-clause (i) and that rate will hold good till it is revised under the provisions of sub-clause.

(iii) If vehicle gives less than 3.6 Kilometers per litre of petrol, the vehicle should be got reconditioned, if possible before use, subject to the monetary limit fixed, i.e., sub-clause (b) supra. If reconditioning of the vehicle is not possible, it should be condemned and disposed off to the best advantage with the prior approval of Government.

(iv) Where diesel oil is used in lieu of petrol, these provision apply *motatis mutandis*.

(v) The recorded rate of consumption should be reviewed by the concerned officer, once a year or earlier if the condition of the vehicle warrants it or if the circumstances in which the rate of consumption was fixed have changed or at the discretion of the Controlling Officer, and the revised rate of consumption recorded in the log book under his attestation except as provided in sub-clause (iii) supra.

“(f) Officers-in-charge of vehicles may replace the worn out batteries, subject to the condition that such purchases are got ratified from the Heads of Departments. Such

purchases should invariably be made from the firms recognized by the Stores Purchase Department.”

4. Log Books of Motor Vehicles :- (a) Heads of Departments/Controlling Officers should see that the log books of Motor Vehicles are written up properly and up-to-date according to Article 174 of Karnataka Financial Code. In the case of every vehicle, particular of the metrages done with the quantities of oils consumed; spare parts purchased, major and minor overhauls and petty repairs effected and the charges incurred in respect of each of the above items should be systematically and correctly recorded in the log book, indicating the dates in each case invariably. The entries should be attested by the Officer in direct charge of the vehicle.

(b) The log book entries should be arranged to be verified by the Controlling Officers not less often than once in six months. The log book should also be made available for inspection by the audit parties of the Accountant General's Office.

5. Transactions with Recognised Dealers :- The purchase of Tyres, tubes and other spares should be made from reputed dealers only, recognized by Government. Petty repairs, and overhauls should be entrusted to such dealers only.

6. Certificate of Charges :- In Bills in which expenditure on account of renewal of tyres, or tubes retreading of tyres or tubes retreading of tyres, or overhauls is recouped, a certificate to the effect that the prescribed minimum meterage has been done by the vehicle should be recorded.

B. Earth Moving and Heavy Haulage Equipments

Superintending Engineers and Officers of equivalent rank are authorised to purchase spare parts of bull-dozers, tractors and others kinds of earth-moving and heavy haulage equipment to the extent of Rs. 5,000 in each case. The estimate of major overhauls for such equipments should be submitted to Government for sanction.

C. When the vehicles to which drivers, cleaners, etc., are attached, are under repair and it is likely that the repair and it is likely that the repair may take some time i.e., less than a month, the services of such drivers, etc., should be utilised wither as mechanic in the workshops of the Department concerned, if there is one at that place, or as Class IV servant. If the period for repair is likely to be a month or more, action should be taken to retrench the junior most man in the concerned grade.

All cases where the services cannot be made use of as above should be reported to the Heads of Departments concerned.

In all cases necessary notes should be made in the log books.

41. PAYMENT OUTSIDE KARNATAKA STATE

(a) In India :- As a general rule, all payments of Rs. 50 and upwards outside Karnataka State should be arranged for by obtaining Bank drafts (the commission being borne by Government). Payments up to Rs. 50 may be made by postal money orders (the money order commission being borne by Government).

(b) Outside India :- Payments outside India are arranged for through the Accountant General or the Reserve Bank.

42. PERIODICALS AND JOURNALS

Government prescribe, from time to time, the periodicals and journals to be subscribed for by each department.

[Note. For payment of Annual subscription by Government Libraries for supply of Newspapers. Periodicals, Journals, Magazines etc., see exception 3 below Rule 36 and exception under rule 49 (b)].

43. POSTAL LABELS

No charge shall be incurred for Postage Labels other than Service Postage Labels except in the case of Postage Labels required for letters or other articles to be sent to Foreign Countries.

Ordinary Postage Stamps for the latter class of cases should be purchased as and when required to avoid keeping a large reserve. A separate stock account should be maintained for these labels, as in the case of service labels or separate column opened in the register for service labels.

Note 1. Communications from Government servants regarding their leave, pay, transfer, leave salary, income tax, fund subscriptions and other analogous matters are private and not official and may not therefore be sent at the public expense.

Note 2. Government letters and packets which are found insufficiently stamped or unstamped may be received in Government offices on payment of cash, the amount paid therefore being debited to the office contingencies of the Department as bearing postage. In such cases, no recovery of the amount so spent need be made from the Office or Department from which the communication is received.

44. PRINTING

(a) The printing work of all Government offices or institutions should invariably be got done at the Government Presses.

Note. Departmental offices should make use of Rubber Stamps for inscribing short headings and addresses on covers and not get them printed. The rubber stamps required for these and other purposes by the Government officers situated in the City of Bangalore should be obtained from the Director of Government Printing on indents [on chargeable basis alone] and those required by the offices outside the City of Bangalore should be obtained from the Director of Government Printing on indents [on chargeable basis alone] and those required by the offices outside the City of Bangalore may be got prepared locally after inviting quotation.

(b) The Director, Government Printing is required to do all the printing work authorised by standing orders, on the requisition of the Heads of the Departments or other officers of Government authorised in this behalf. Such works will not be charged for except in the following circumstances:

(1) Printing work done in connection with a scheme plan or Non-plan, of which the whole or a portion of the cost is recoverable from other Government or non-Government sources;

Note. An order placed under this rule should not cover more than one scheme.

(2) Printing work done in connection with the elections to the State and the Central Legislatures; Village Panchayats and Taluka Boards;

(3) Printing of departmental text books and the supply of material connected with public examinations of all kinds, for which fees are collected including those conducted by the Karnataka Public Service Commission.

Note. The term 'Public Examinations of all kinds includes all examinations conducted, such as mid-term, terminal, promotional, etc.'

(4) Printing work pertaining to Public Works (including Hydro-Electric Works) for which separate capital accounts are kept;

(5) Printing work of Government Commercial under takings including the Karnataka Government Insurance Department.

Note. Charges incurred in transmitting printed forms and books from the Government Presses to the several mofussil stations, as well as delivering them locally, will be met out of the contingent allotments of the receiving offices concerned. The Director of Printing, Stationery and Publications, Bangalore, as well as the officers in charge of the several Government Branch Presses, are accordingly authorised to adopt 'To pay' system when consignments are booked by rail, the cost of carriage for supplies delivered locally being likewise paid by the offices receiving them.

(c) With the general or special sanction of Government, printing work of offices or institutions of the Central or other State Governments, and of corporations or other non-Government bodies can be undertaken by the Government Press. All such works shall be charged for.

Note. A departmental charge at 10 per cent shall be levied on the actual charges for the printing work done in respect of offices, departments or institutions covered by Exceptions, (1) to (5) of clause (b) and by clause (c).

(d) No printing work pertaining to Government offices or institutions should be got done in private presses without the general or special sanction of Government or such other authority to whom Government have delegated the power such sanctions are subject to the following conditions.

(i) that it is not possible for the Government Press to undertake the particular printing work within the time required by the Government office or institution Concerned.

(ii) that the cost of such printing can be met from the sanctioned budget allotment of the Department concerned .

(iii) that the work is entrusted to the Private Press after calling for tenders and where the work has to be entrusted to a private press without calling for tenders for valid reasons, the rates claimed by the private press should be certified to be reasonable by the Director, Government Printing. Payment of rates higher than those passed by the Director requires the prior approval of Government.

Certificate to the above effect should be duly recorded in the relevant bills under the signature of the drawing officer.

Note. In the case of Government Commercial Undertakings, it is not obligatory to entrust their printing work to the Government Press. The same may be got done at private presses at the discretion of the Head of the Department or officer concerned.

45. PUBLICATIONS

(a) Official publications should be supplied to Government offices only under instructions from Government. For such supply, no payment should be required. For extra copies payment has to be made out of the contingent grant Local Bodies can obtain, on payment, copies of such publications from the office where they are for sale;

(b) All heads of departments are authorised to order free supply from the Government Book Depot of Government Publications priced or valued not more than Rs.10 required for reference in subordinate offices under their control, subject to an annual limit of Rs.50.

Note:1. The Director, Government Printing, is empowered to write off the accounts of the Government Book Depot, books which are Government Publications, supplied to Government offices under competent authority, references being made to Government in doubtful cases.

46. RENTS, RATES AND TAXES

(a) The payment of rents, requires the sanction of Government unless specific powers are delegated;

(b) [The Heads of Departments and the other departmental officers are authorised to sanction the hiring of private buildings in exercise of the powers delegated to them in this behalf from time to time] provided the rent is fixed by the House Rent Controller if such an officer is functioning. The Executive Engineer of the Division has to be consulted as to whether any suitable Government building is available for the purpose unless specific powers are delegated.

Note.1. The period of lease of a private building hired for Government purposes under this rule shall not exceed five years. [The Heads of Departments and other Departmental Officers are authorised for issue or renewal of sanctions in respect of continuance of Government offices in private buildings beyond the initial periods for further corresponding block periods the conditions such as fair rent payable to landlord and non availability of Government buildings remain the same during the period of renewal and a certificate to this effect is invariably be obtained by the sanctioning authority from Public Works Department in each case before issue of sanctions] In all cases where such period exceeds five years or is likely to exceed that period, sanction of Government is necessary.

2. Expenditure on the above should not exceed Rs.500 recurring per annum and Rs.2,500 non recurring depending on the size and age of the building. The above works have however to be carried out by the respective Executive engineers provided there is likelihood of the Government department continuing in the hired building for at least 5 years thereafter.

Note 2. Petty works, repairs and alterations may be carried out to hired buildings only if the landlord refuses to meet the charges himself. When the building is vacated by the Government Departments, Government should have the right to remove any installation or material added to the building.

(c) The rent of any land or building occupied for public purposes shall be paid by the public office or department, occupying it, and recorded in the public accounts as a charge of that office or department, the first charge for rent in every year made in contingent bill being supported by a Certificate in Form MCE 10 from the Assistant Engineer in charge of a regular P.W.D. Sub-Division in respect of buildings whose valuation does not exceed Rs.10,000 or whose rental value does not exceed Rs.60 per mensem, that suitable public building was not available for the purpose required and that the rent fixed is reasonable. Certificate in respect of buildings whose valuation

exceeds Rs.10,000 or whose rental value exceeds Rs.60 per mensem should be countersigned by the concerned Executive Engineer and the same should reach the party within one month of its receipt.

Note. In cases where the rent has already been fixed by the P.W.D. authorities and it remains unchanged, it is not necessary to get the Certificate regarding reasonableness of rent referred to above. However, in order to enable the P.W.D. authorities to know the number of Government offices housed in private buildings and to allot Government buildings to such offices, the Heads of Departments should ensure that a list of such offices is sent to the Executive Engineers concerned in April, every year.

(d) The responsibility for the recovery of rent from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department.

(e) As general rule, municipal rates and taxes on non-residential buildings paid by, or passed on to a department occupying the whole or part of the building, are charged to contingencies of the department concerned.

As regards taxes on residential buildings, wherever rent is recovered from the occupants, the Public Work Department should pay the taxes and in cases of residence occupied rent-free these taxes, should be paid by the department whose officers occupy the building.

(f) The sanction of Government is not required to the payment of Municipal and other taxes, whatever be their amount, when such taxes have been assessed by competent authority. If, in any case, the Head of a Department or Office considers that the assessment is excessive he may represent the matter to higher authorities;

(g) Electric charges, water charges and conservancy charges, payable in addition to the usual Municipal taxes are to be borne by the occupants.

Exception 1. Nurses, Pupil nurses and Class IV Staff in Government Hospitals who are provided with rent-free quarter or quarters are allowed 10 units of electricity free of charge per month. Consumption in excess of 10 units will be charged. no charges will be made for water supplied to such staff.

Wherever individual meters have been installed electricity consumption charges will however be first paid to the Karnataka State Electricity Board by the occupants themselves. On their production of the bills and receipts for having paid the bill, the drawing officers of the concerned institutions will reimburse the charges in respect of free allowance.

Wherever individual meters have not been installed to the quarters, the electricity charges will initially be paid by the institution concerned. The charges for the consumption of electricity in excess of 10 units per quarter will be recovered from the concerned staff immediately there after.

Exception 2. Wherever officials and others of the Police Department are provided with residential quarters, those whose basic pay does not exceed Rs.140 p.m. are exempted from payment of water charges. However,, where tap connections are given to individual residential quarters for whatever reasons, water charges in excess of the permissible minimum for domestic consumption should invariably be recovered from the occupants.

2. Wherever individual meters have been installed, water consumption charges will however be paid by the occupants themselves.

3. Wherever individual meters have not been installed in the quarters, the water charges will initially be paid by the Department. The charges thus paid by the Department should invariably be recovered from the concerned staff, immediately thereafter on rental basis.

47. REWARDS FOR KILLING WILD ANIMALS

Rewards for killing wild animals are granted under the following rules:

(a) The rates of rewards that may be granted for killing various kinds of wild animals are as follows:

Tigers	Rs. 35
Panthers (Cheetas)	20
Wild dogs	10
Wolves	10
Hyenas	05
Jungle cats	02
Wild pigs	02

The above rates are the maximum rates and Deputy Commissioners may exercise their discretion in fixing the amount of reward in each case.

(b) Applicants for reward should produce the untanned skin teeth and claws of the animal killed, along with their applications to the Tahsildar of the taluk, or to the Deputy Commissioner. Such applications should be supported by a certificate from a patel, or one or more respectable gentle, men of the village stating the place where and the date on which the animal was killed.

(c) If the applications is made before the Tahsildar, he should, unless otherwise instructed by the Deputy Commissioner by a general or special order, after satisfying himself that the skin is fresh one, immediately forward it, with the teeth and claws of the animal, to the District Treasury, with a short report to the Deputy Commissioner, stating by whom, when and where the animal was killed. The Deputy Commissioner will, after personal inspection of the skin, if necessary sanction a reward not exceeding the amount stated in clause (a) supra and have the skin, etc., sent for deposit to the treasury where the skin will at once be punched. If the person claiming the reward desires to keep the skin, etc., as a trophy, the skin need not be punched, but may be returned to the applicant on his furnishing a mutchalika to the effect that he will be careful so to dispose of the skin that it shall not again be presented for payment of reward. In such cases, a sum of Rs.6, Rs.2, or Rs.1, respectively, will be deducted from the reward according as the animal killed is a tiger cheeta or any other animal'

(d) No reward will ordinarily by paid unless the claim is made and the skin, teeth and claws are presented within four months after the animal is killed. Deputy Commissioner may however sanction payment of rewards in special case where satisfactory reasons are adduced for a delay of more than four months in the presentation of the claim.

(e) Rewards for killing wild animals will be paid either in the District or Taluk Treasury as may ordered by the Deputy Commissioner, on receipts of the Parties countersigned by the Deputy Commissioner. They should also bear a certificate signed by the Deputy Commissioner. They should also bear a certificate signed by the Deputy Commissioner, that he has personally examined the skin of the animals or has satisfied himself from personal enquiry of the genuineness of the claim. If the party desires payment at a Taluk Treasury , the Deputy Commissioner will arrange for it by means of a Remittance transfer receipt.

Note – The Deputy Commissioner will draw the amounts and not required on his own contingent bills, to which all the receipts received from the payees should be attached.

(f) Skins, etc., received at treasuries for the payment of reward and not required by Government should, after being punched, be sold by public auction, due intimation of the same being given to probable bidders.

(g) The rates of reward allowed in clause (a) are applicable also to cases of capture of such animals alive, the exact amount of reward allowed in each case being decided by the Deputy Commissioner according to the risk involved the bravery displayed, and other circumstances of the surrender of the case, the payment of the reward will be conditional on the surrender of the captured animals to Government;

(h) The Game Preserves Officer is not allowed to take rewards for killing wild animals;

(i) A person shooting a prescribed rogue elephant under licence granted to him, will be entitled to retain as a reward, both the tusks free of all charge. In the alternative, he may be given a reward of Rs.500. if he wishes to keep a tusk as a trophy, he will be allowed to buy the shorter of two tusks at 75 per cent of the market sale price of ivory. If the elephants shot has but one tusk and the person shooting it desires to keep it, the same will be sold to him at the full market price.

48. STATIONARY

(a) Stationary articles required for use in Government offices or institutions should invariably be obtained from the Director of Printing, Stationery and Publications. By placing indents on him. The mode of placing such indents and the scales of supply shall be regulated by the rules laid down by Government in that behalf from time to time.

(b) The Department of stationery is intended mainly to make supplies to offices and institution under the State Government. Such supplies will not be charged for except in the following circumstances:-

(1) Stationery supplied in connection with a scheme, plan or non- plan, of which the whole or a portion of the cost is recoverable from the Government or non-Government sources:

Note-- An indent placed under the rule should not cover more than scheme.

(2) Stationery supplied in connection with the elections to the State Central Legislatures. Village Panchayats and and Taluk Boards.

(3) Stationery supplied for printing Departmental text books and the supply of material connected with the public examination of all kinds, for which fees are collected including those conducted by the Karnataka Public Service Commission.

Note-- The term 'Public Examinations of all kinds' includes all examinations conducted, such as mid-term promotional, etc.

(4) Stationery supplied for Public Works (including Hydro-Electric Works) or which separate capital accounts are kept.

(5) Stationery supplied to Government Commercial Undertakings including the Karnataka Government Insurance Department.

(c) With the general or special sanction of Government, stationery articles may be supplied to offices or institutions of the Central or other State Government and to Corporations and other non- Government bodies. All such supplies shall be charged for.

Note--- A Departmental charge at 10 per cent shall be levied on the actual values of the stationery supplied by Exceptions (1) to (5) of clause (b) and by clause (c).

(d) Local purchase by Government officers of Stationery articles which are supplied by the Department of Stationery is not possible except with the sanction of Government or such other authority to whom Government have delegated the power. Such sanctions are subject to the following conditions:--

(1) that the articles proposed to be purchased are certified to be not available in the Office of the Director and that they are not expected to become available within a time which will facilitate timely supplies to the office requiring them:

(2) that the quantities proposed to be purchased together with the stationery already supplied by the Director, Government Stationery Depot, are well within the scale of stationery admissible to the office for the year:

(3) that only so much of the quantities are purchased as are required for use before supplies can be made from the stationery office:

(4) that the purchase can be made from the sanctioned budget allotments:

(5) that the quantities purchased are accounted for as in the case of article supplied by the Director, Government Stationery Depot.

Certificates to the above effect should be duly recorded in the relevant bills under the signature of the drawing officer.

(e) in the case of stationery articles not stocked by the Director of Government Stationery Depot. Heads of offices can purchase them locally subject to such restrictions about their quantities and cost as may have been down in particular cases.

Note--- Charges incurred in transmitting stationery articles from the Government Stationery Depot, Bangalore. To the several mofussil stations, as well as for delivering them locally will be met out of the contingent allotments of the receiving office, concerned. The Director, Government Printing and Stationery is accordingly authorized to adopt "To Pay" system. When consignments are booked by rail, the cost of carriage for supplies delivered locally being likewise paid by the offices receiving them.

Exception-- The Director of Printing and Stationery may dispatch packages of stationery articles, papers and boards intended for Government Branch Presses and for Taluk Offices, prepared to the Railway Stations nearest to destinations.

Note--- Local purchase of stationery should be made in accordance with the principles laid down in item 49 below.

49. STORES

The term "Stores" is used to indicate all articles and materials required for the public service coming into an officer's possession for various purposes, e.g., furniture, books, chemicals, scientific instruments and appliances, articles of diet in hospitals, jails, etc., specimens in a museum, materials for construction of buildings departmentally, manufactory stores, machinery, tool and plant, etc.

(a) Rules for making purchase of stores are given in the Stores Purchase Rules issued separately. The procedure laid down therein should be followed in respect of purchases made, sufficient information as regards the procedure adopted in procuring the articles being given on the contingent bills, including in that term, bills for contingencies proper and supplies and services. The certificate required to be attached to each bill is given in Form 7.

Every officer purchasing stores in the open market is responsible for seeing that the purchase is made in the most economical manner with due regard to quality and efficiency and should remember in the case of large purchases that the system of inviting competitive tenders is the most economical method. A purchase should be held to be large when the estimated price of any article exceeds Rs.500. In the case of purchase below these limits, officers may exercise discretion to choose the best and the most convenient mode of purchase but the alternative of calling for tender should always be borne in mind and it will be the duty of the purchasing officer to adopt the most economical method with due regard to economy and efficiency.

Note 1-- In the case of special departments like the Public Works, Electrical and other departments in respect of which special rules of procedure are prescribed in regard to tenders and are embodied in the Departmental Manuals, the later should be followed.

Note 2-- Articles which can be supplied by Government departments, like the Jails, Forest, Industrial Workshops, etc., should as far as possible be obtained from those departments provided materials are of the requisite quality or sufficient to answer the purpose and the prices do not compare unfavorably with the market rates.

(b) As a general rule and in the absence of sanction of competent authority (vide next sub-rule) payment for supplies is not permissible unless stores have been received and surveyed and provision for the observance of this rule should be made in all contracts for the supply of goods.

1[Exception-- Librarians of Government Libraries may arrange for an advance payment of annual subscriptions to the publishers concerned for a regular supply of the News-papers Periodicals, Journals, Magazines etc., to Government Libraries.]

(c) Payment prior to the verification of quantity and quality of materials, is permissible only in every exceptional cases in which the operation of the rule in the above rules might result in hardship, as for as example, when costly stores are ordered from a distant firm and delay in payment is anticipated. In such cases, a part of the cost of the consignment may be paid in advance on receipt of the railway receipt of dispatch, provided the firm or contractor is of well-known standing and provided an agreement is taken before hand with the contractor or firm to secure Government against all losses in the event of materials being found short or defective.

Note 1-- In order to enable the Audit Department to check the expenditure incurred, towards sales tax (A Central / State) and tax payable on the sale of motor sprit, charged in the contingent bills, certificates in the following form should be recorded on each sub-voucher in which Sales Tax or tax on sale of motor sprit, as the case may be, has been included, as a specific item;

(i) Certified that the goods on which Sales Tax has been charged have not been exempted under the Central/ State Sales Tax Act of Rules made there under and that the charges on account of Sales Tax on these goods are correct under the provisions of that Act or the Rules made there under and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government;

(ii) Certified that the supplies of motor spirit on which tax on sale of motor spirit has not been exempted under the Karnataka Sales of Motor Spirit Taxation Act, 1957 (Mysore Act XX of 1957) or the Rules made there under and that the charges on account of tax on supplies of motor spirit are correct under the provisions of the said Act or the Rules made there under and that in the case of supplies against regular contracts the relevant contract includes the specific provision that tax on sales of motor spirit is payable by Government.

Note 2 -- In cases where a part of or full cost of the articles indented has to be paid in advance the following procedure should be followed :

(i) In accordance with Rule 55 (49)(b) of the Manual of Contingent Expenditure, 1958, payment for supplies is not permissible before the stores have been received and surveyed, except in very exceptional cases provided for in clause (c) of the same Rule. The prescribed procedure of making payment after the verification of the stores received has to be followed generally in all cases of purchases made directly by the Government Departments ;

(ii) In cases where the advance payment is authorized by general or special orders of Government or by the Head of the Department in individual cases, and in cases where the orders placed by the Stores Purchase Department on behalf of the Government Departments require advance payment, such advances should be drawn by the departmental officers on payable detailed contingent bills, in the case of officers whose bills do not require counter signature and on Abstract Contingent Bills in the case of officers whose bills require countersignature (Funds drawn on Abstract Contingent Bills being accounted for by monthly non-payable Detailed Contingent Bills in accordance with the Rules).

(iii) The balance, excluding the advance payments, should be drawn only after the receipt and survey of stores and the bills in this respect should be presented for encashment after the countersignature by the controlling authorities, wherever necessary.

(iv) The advance drawn by the department should be debited to the Final Head of Account alone and the amount will, however, be held under objection in the books of the audit department, until receipt of the stock verification certificates from the consignee. This certificate should be in-corporated in the Contingent Bill in which the balance (excluding advance payment) is drawn.

50. SOAPS AND TOWELS

(a) Soaps and towels required for the personal use of officers while working in office should be supplied by themselves and not at Government expense;

(b) Purchase of soaps and towels for use in the Laboratories and Research Sections is permissible up to a limit of Rs. 10 a year for each of the offices except in the case of offices covered by special orders. Purchase of soaps and towels for use in lavatories is also permissible.

51. TEA AND REFRESHMENTS --- CONFERENCE AND MEETINGS

(1) Only tea/Coffee/Cool drinks with biscuits, cashew nuts or light refreshments [x x x] may be served at inter-departmental, inter-State and other meetings, or when Ministers/Minister of State/Deputy Ministers/Heads of Departments/Secretaries to Government receive officers of other States, Officers of the Government of India and/or important dignitaries for official discussions. Generally, for ordinarily meetings only Coffee, Tea or Drinks need be served and light refreshments may be added only when the occasion warrants it. The expenditure shall be subject to the following limits:

(i)	Chief Minister	Rs.15,000/-
(i) (a)	Minister who is also the leader of the Legislature	Rs.5,000/- per annum
(ii)	Ministers/Ministers of State/Deputy Ministers/Chief Secretary/Chairman, Efficiency, Audit and Vigilance Bureau/Additional Chief secretary and Officers of equal rank	Rs.3,500/- each per annum
(iii)	Secretaries/Special Secretaries/Divisional Commissioner/Commissioner for Commercial Taxes/Commissioner for Industrial Development and Director for Industries and Commerce/Commissioner for Sericulture Development and Director of Sericulture/Chairman, Karnataka Appellate Tribunal/Director General, Karnataka Tribunal/Director General, Karnataka State Bureau of public Enterprises/Director General and Inspector General of Police/Police Commissioner/Chief Conservator of Forest/Member, Efficiency Audit and Vigilance Bureau/Commissioner of Public Instruction/Excise Commissioner	Rs.3000/- each per annum
(iv)	Additional secretaries/Joint Secretaries/Press Secretary to Chief Minister/Heads of Departments (excluding those mentioned in item No.(iii).	Rs.2,000/- each per annum
(v)	Deputy Commissioners	Rs.2,000/- each per annum
(vi)	State level and District Level Committees constituted under the orders of the Government	Rs.1,500/- each per annum

(2) Out of the imprest held in the General Administration Department (Accounts), which may be enhanced, if necessary Sub-imprest are sanctioned as follows to meet the expenditure:

(i) Ministers/Ministers of State/Deputy Ministers	Rs. 200 eac
(ii) Chief Secretary/Additional Chief Secretary	Rs. 200 each
(iii) Secretaries/Special Secretaries	Rs. 100 each

(3) When the sub-imprest is likely to be exhausted, the Private Secretary or the Personal Assistant as the case may be, of the Ministers or Secretaries to Government concerned, should get the amount recouped by sending a recoupment bill to the General

Administration Department (Accounts). For expenditure of Rs.50 or more, Sub vouchers should be attached to the Bill and for expenditure of less than Rs.50 the Sub-vouchers need not be attached to the recoupment Bill, but should be maintained as the case may be, as they are subject to local audit by the Accountant General. When the expenditure is less than Rs.3 and the sub-vouchers is not available, a certificate signed by the concerned Minister/Secretary should be kept on record.

(4) The Heads of Departments will meet this expenditure from the imprest already sanctioned to them.

52. TELEGRAMS CHARGES.

(a) State messages may be classed as "Express" or "Ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low possible:

- (1) A telegram should not be sent where a letter would serve the same purpose equally well.
- (2) Telegrams should, as a rule, be sent as "Ordinary" only-
- (3) Messages should be classed as "Express" only
 - (i) in cases of emergency;
 - (ii) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

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

(b) Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal should not be at the expense of the State;

(c) Government have arranged with the Telegraphic Department for the registration of abbreviated addresses of certain officers of the State for purpose of correspondence by telegram. The detailed list of such abbreviated addresses is given in the Manual of General Circulars and Standing Orders. The Abbreviated addresses only should be used in sending telegrams of these officers.

(d) (i) With effect from 1st January 1967, payment of Telegram charges by means of service postage stamps has been stopped and all Government offices have either to adopt the system of pre-payment in cash or open credit account with the concerned Telegraph Offices. Since the credit account system involves payment of 75 paise for every 25 telegram or part thereof. This system has been allowed to the adopted by officers at the District Head quarters and Bangalore where the charges for telegrams may be appreciable as to warrant the maintenance of separate account with a post office. In other places, except those offices where by special orders of Government credit account system is allowed, payment may be made in cash from imprest, instead of postal stamps.

(ii) The bill is to be paid in cash or by crossed cheque. Wherever the bills are drawn in settlement of claims and amount is to be drawn in a detailed contingent bill and payment made to the Telegraph Office in cash. In offices where settlement of claims are made through cheques of crossed cheques, they should be drawn in favour of the Post Master.

(iii) A separate register should be maintained by the Office to record the telegrams issued during the month and compare the entries made therein with the statement furnished by the telegraph office for recording a certificate on the bill before payment to the effect that the number of the telegrams as included in the bill agrees with that noted in the Register. A cross reference to the date of payment may also have to be furnished in the Register of Telegrams maintained in the office. The difference noted if any should be noted separately and their statement watched.

Note:- When sending telegrams or State Service, as few stamps as possible of large value should be used to avoid unnecessary inconvenience to the signalling branch of post offices.

53. TELEPHONE CHARGES

(a) No new telephone connection may be sanctioned except with the previous approval of the Government. The number and date of the Government Order sanctioning the expenditure on a new connection should be quoted on the bill on which the charges for it are claimed;

(b) The prescribed rent for Government telephone connections will be met out of office contingencies. Bills for trunk-calls made from such telephone should also be met in full out of office contingencies;

(c) Cost of private calls made from such phones should be recovered and remitted to the Head of the Office concerned within a week of the call. The fact of recovery and remittance of such fees should be mentioned in the Register of Trunk Calls, citing Receipt No. and date. Such amount should be credited to treasury as Recoveries of Service Payments, as expeditiously as possible

To each bill for trunk call charges (not relating to Government telephone in use by Ministers, Deputy Ministers and Judges of the High Court) a statement should be enclosed showing the subject matter of talk in respect of each made on Public service.

The following certificate should be furnished in all bills for Trunk Call charges;

(1) Certified that the Trunk Calls covered by this bill have been verified with the entries in the Register of Trunk Calls and found correct . The charges in respect of private calls(s) amount to Rs.....p.....and the same have been credited to the Cash Book vide Receipt No.....dated..... for Rs..... The remaining charges relate to calls on public service.

(2 Certified that the trunk calls, the cost of which is charged to a Government, were made bona fide for purposes of Government business and that they were resorted to only in cases of extreme urgency and expediency, which could not wait for settlement by correspondence.

Note 1 – Bills for telephone rent and Trunk calls for Rs.50 and below should be steeled in cash or by Cheque, those exceeding Rs.50 each being invariably settled through book adjustment".

Note 2. A proper register of Trunk-calls in Form 7 A should be maintained to verify the bills of the Telephone department and watch the recovery in respect of private calls.

Note 3. Heads of offices are empowered to pay bills preferred by the posts and telegraph department in respect of telephone charges immediately on their receipt without the countersignature of higher officers.

Note 4 The Telephone bills are required to be steered in cash or by cheques. Funds required to meet the Telephone bills, may be drawn by the Officer concerned on detailed contingent bills (Form 4 MCE) without countersignature. Payments of Telephone bills will be treated as fully vouched contingency. The officers drawing the above Detailed Contingent Bills should furnish to audit only such of the payees acknowledgements for amounts less than Rs.100 will be verified during local audit".

To avoid misuse of the above powers, the Heads of Departments should, at the time of periodical inspections of their subordinate offices, check the contingent registers and satisfy that there has been no undue increase in the expenditure on this account as compared to the average expenditure during the last six months and that the increase, if any, is justified by the increase in their work during that period. If the increase is not justified action has to be taken to recover the extra cost from the officers/officials responsible.

(d) Expenditure for shifting telephones from one place to another within the office and in cases where there has been a change in the residence of the officer entitled to telephone connection, may be incurred out of the contingent grants of the office concerned.

(e) The residential telephone provided to a Government officer at Government cost must be disconnected within 24 hours of his relinquishing charge of his office. for any of the following causes:

- (i) On leave preparatory to retirement;
- (ii) on other leave, training or deputation exceeding three months but not exceeding six months in duration, if the Officer has not given his option for retention of the Phone.
- (iii) On transfer to another office in the same station which does not entitle him to a residential telephone;
- (iv) On transfer outside the station or on foreign service; and
- (v) On quoting service.

Note 1 – The provisions of this rule apply also to the case of an officer who takes leave for not more than 3 months on transfer to another office of the type falling under (iii) or (iv) above.

Note 2 The competent authority has, however, discretion to get the residential telephone removed even where the absence of an officer on leave, deputation, etc., is less than 3 months if the phone is required urgently elsewhere or if the safety of the instrument cannot be ensured during the absence of the officer.

Note 3: The initiative for the disconnection must be taken by the officer by the officer, who has to relinquish charge at least a week in advance. If the date of relinquishing the charge could not be foreseen, this action should be taken at the earliest time practicable. The officer will be held liable for any avoidable rental charges necessitated owing to delay on his part in taking the said initiative.

Note 4 If a Government Officer provided with residential telephone goes on leave, training or deputation exceeding 3 months and has opted for retention of the phone, the residential telephone shall not be disconnected. At the same time as the phone at the residence will not be used for office work, the charges included in the telephone bill shall be recovered. The Department will pay the amount of the telephone

bills including hire charges to the Post and Telegraph Department and also separately ensure recovery of the same from the Officer. The amount may be credited to the head of Account to which the telephone charges are debited. The Department should intimate the Accountant-General or the Treasury Officer regarding the amount to be recovered.

The Officers who draw contingent bills relating to the residential telephones of Officers who proceed on leave, training or deputation beyond three months should record a certificate on the relevant telephone bill to the effect that action has been taken for the recovery of the telephone charges from the Officer concerned who proceeds on leave, deputation, etc.

Note. 5 (a) Whenever an officer is transferred either from or to the Secretariat or any other Government Department/Organisations he may continue to use his existing telephone for a period not exceeding 15 days after he hands over charge, or until a residential telephone is provided to him in the new office, whichever is earlier. During this period, the telephone bills relating to rent and local calls shall be borne and settled by the Organisation to which the phone belongs.

(b) All Heads of Departments should also observe these norms and avoid transfer of residential telephone from one Office/billing unit to another.

54. Tents

(a) Sanction of Government is necessary for the purchase of tents. Charges for the repair of tents may be incurred under the sanction of the head of the department.

Note – All tents requiring repairs which cannot be attended to locally and at a small cost, may be sent to the Superintendent of Central Jail for the needful being done, provided that the cost of carriage is not out of proportion, to the saving thus likely to accrue.

(b) When Government tents are used only for office purposes by an officer on tour, they are carried at Government expenses and the officer so using them must invariably furnish a certificate in the bill for carriage of tents to the effect that they have been used solely for public purposes. When Government tents are used partly for office and partly for private purposes the officer so using them must pay half the cost of carriage or a rent of one rupee a day for a double pole or large tent and half a rupee a day for a single pole or other tent whichever is less.

Note – The carriage, charges payable is for the whole journey while the rent to be paid is for day or days during which the tent is used partly for private purposes.

55. Tolls

No tolls shall be levied for the passage of any property bonafide belonging to Government. Charges on this account should not therefore appear in contingent bills.

56. Typewriters (Including Duplicators)

(a) Purchase of typewriters requires the previous sanction of Government. To avoid difficulties as to repairs and to facilitate handling by different typists, it is desirable that the machines purchased in the different public offices should be of some standard pattern or patterns found by experience to be strong and serviceable, and approved by Government.

(b) The purchase is made through the Director of Government Printing, Bangalore. The Heads of Departments will send their indents for typewriters, to the above officer obtaining the sanction of the Government to the purchase.

Note – In the case of posts of Typists or Stenographers newly sanctioned by Government for not less than six months, sanction to the post carries with it sanction to the typewriter also.

(c) No recurring expenditure should be incurred by offices for getting the typewriting machines cleaned at regular intervals by private agency. The typists are responsible to keep their machines clean and in good order and if they do not do so, their promotion or increment should be stopped, and if necessary, qualified men appointed in their stead ;

(d) The Manager or the Head of an office should examine the working of the machines once a month and record his opinion, in a register kept for the purpose, as to whether the same is properly maintained by the typist in charge ;

(e) Typewriting materials, other than those supplied by Stationery Depot, may be purchased from the contingencies of each office.

Repairs to Typewriters – Head of Departments are authorised to sanction repair charges upto Rs. 100 in each case.

57. Wages

(a) In departments in which coolies are engaged regularly on manual labour and paid at daily or monthly rates, a nominal muster roll must be maintained and the same must be written up daily by the subordinate deputed for the purpose ;

(b) Labourers may be paid periodically as the requirements of the work demand ; but separate rolls must be prepared for each period of payment ;

(c) The daily attendance and absence of labourers and the fines inflicted upon them should be recorded daily on the muster roll in such a way as

(i) to facilitate the correct calculation of the net wages of each person for the period of payment and

(ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in entries once made ;

(d) Each payment should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, initials or signature, at the same time specifying both in words and figures, at the foot of the muster rolls, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded at the foot of the muster roll or other list. Unpaid items, when subsequently paid, should be so recorded as to prevent all chances of double payments and the payments of current items. The work turned out by the labourers must be recorded in the muster roll;

(e) Muster rolls should not be prepared in duplicate and need not be sent to the Audit Office;

(f) Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

The nature of work on which the coolies were employed should be noted in the contingent bills. When a bill contains a charge for labour engaged departmentally the drawing officer shall certify that the amount charged was paid on muster rolls maintained in accordance with the rules to labourers who actually worked on the work. The muster rolls shall be submitted to the Accountant General if he calls for them.

58. Miscellaneous office expenses

There are items which are commonly required for all Officers and the charges for such items may be incurred by Heads of Offices without further sanction of higher authority.

The following items fall under this Head:--

Gum paste, rat traps, brooms, nails, vinegar, water pots, ropes, matches, fire-wood, chalk, glue, paste, thread, mats, vinnows, lighting other than electric, cloth for records, pins, gum, dhobyng and charges for the packing and carriage of articles belonging to an Office. The nature of each charges should be described in detail in the contingent bill.

Note – Articles of linen such as door curtains, teapoy covers should generally be supplied only to the rooms of Gazetted Officers.

Note 2—As regards, the purchase of Green Baize, the Head of Departments are authorised to adopt any one of the courses mentioned at (a), (b) and (c) below and to meet the expenditure from the contingencies of the Department.

- (a) If tables can be polished ; Green baize, need not be used ;
- (b) If the officers concerned desire to use rexine, they may do so;
- (c) If the officers want to use Green baize instead of rexine, they may do so.

The supply of rexine or green-baize shall be at 3 meters for the use of the Gazetted officers in the Karnataka Government Secretariat and 2 meters for the use of the Gazetted Officers of all other Departments. The period of renewal will be six Years for both rexine and green baize.

“Note 3 – Green Baize or Rexine may be purchased for the tables used by the Chief Justice and other Judges of the High Court and also for the tables of the Private Secretary to the Chief Justice at the Home Office of the Chief Justice and other Judges of the High Court”.

59. Rules for the sanction of expenditure on the obsequies of deceased Government employees are detailed in Appendix IV.

APPENDIX I

Read: Appendix I of K.C.S.Rs for the words "Appendix I (having relevance to Appendix-I of MCE) wherever they appear in the Manual of Contingent expenditure.

APPENDIX II

(Rule 50)

Inter Departmental Adjustments

1. For purposes of inter-departmental payments, the departments of a Government shall be divided into Service departments and Commercial departments according to the following principles:

A.- Service Departments:- These are constituted for the discharge of these function which either (a) are inseparable from, and form part of the idea of Government, or (b) are necessary to, and form part of the general conduct of the business of Government.

Examples of the first class are:-

The departments of Administration of Justice, Jails and Convict Settlements, Police, Education, Medical, Public Health and Forest.

Examples of the Second class are:-

The departments of Survey, Government Printing and Stationery, Public Works (Buildings and Roads Branch) Purchase organisation.

B.- Commercial Departments or undertakings.-

These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

Note 1- Government has the power to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking.

Note 2- The State Life Insurance Department (official and motor branch) and the Wood Preservation Plant and Government Saw Mills of the Forest Department are run on commercial basis and hence are treated as quasi commercial department and undertaking respectively."

2. Save expressly provided in this appendix a Service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to this rule have been authorised.

(a) The Forest Department may charge any other department for vegetable, animal or mineral product extracted from a forest area;

(b) Payment must ordinarily be made for convict labour supplied to the Public Works and other departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to an Irrigation or other project while under construction may be debited to the project concerned.

(d) The supply of maps by the Department of Survey and Settlement to other Departments of Government will be on payment in cash.

3. A commercial department or undertaking shall ordinary charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a Commercial department. Such a unit or activity shall ordinarily charge for its service or its supplies to, and may likewise be charged by either the department of which it forms a part or any other department.

Note 1.- Save as otherwise provided in this Appendix service rendered by a service department falling under clause A (a) in the normal discharge of its functions shall not be regarded as service rendered for the purposes of this Rule.

Note 2.- The supply of residential accommodation by one department to the employees of another shall not for the purposes of the direction in this Appendix be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

4. Where one department makes payment or renders service as an agent of another department of the same Government, the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be debitted with the expenditure incurred on its behalf by the agent department.

Note.1- The cost of land acquired by a Civil department on behalf of the Public Works Department is debitable in the accounts of the latter as part of the cost of the works for which the land is taken up, but when land is taken up for two or more Service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

Note 2- When a special officer is employed for the acquisition of land for any department, the expenditure on pay allowance, etc., of the special officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, etc., shall be borne by the Department for which the land is acquired.

Note 3- For the purpose of this item, the Government of Karnataka have prescribed with effect from 1st April 1968, that upto the monetary limit of Rs.1,000 (in each case) an agent department making payment or rendering service shall not raise debit against the principal department.

5. A branch of a Service department performing duties supplementary to the main function of the department and intended to render particular services on payment may levy charges in respect of the work for which it has been constituted.

Examples- Jail manufacture, Survey map-publishing, printing (Publishing Department).

6. A branch of a department constituted for the subsidiary service of that department but employed to render similar service to another department, may charge that other department, e.g.

Workshops of a department

7. A regularly organised store branch of a department should ordinarily charge any other department for supplies made, but petty and casual supplies of stores may, if the supplying department consents, be made without payment, e.g., Medical Stores to departments other than Medical.

8. Notwithstanding anything contained in the directions in this Appendix Government may for special reasons which shall be recorded and communicated to the Accountant General permit interdepartmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

GENERAL

9. Where under the directions in this Appendix payment is required to be made by one department of a Government to another such payment may, if the case so requires or if otherwise deemed necessary include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

10. (a) Such of the Commercial Departments/undertakings as are authorised to draw cheque should settle the bills in respect of services rendered or supplies made to it through cheques. In cases where, commercial Departments or undertakings are not vested with cheque drawing powers bills should be settled through bank Drafts. The amounts due to the Commercial Departments/Undertakings from other Departments should also be settled through Bank Drafts.

(b) In cases of transactions between two service Departments where manufacturing or production or supply of articles or repair operations are involved and the rules required settlement, no adjustment need be made if the cost of services or supplies is Rs.260 or less in each case. In respect of transactions above this limit the procedure will be as prescribed in Rule 51;

(c) The Public Works, Forest and other Departments vested with cheque drawing powers will settle the claims against them through cheques;

(d) In other cases, where inter-departmental adjustment between two service departments are in respect of services rendered and do not involve manufacturing or production of supply of article etc., there should be no monetary or accounting settlement except where some fees are levied under a particular enactment. In the latter case also settlement should be made either in cash or through Bank Draft].

APPENDIX III

(Rule 54)

Accounts Rules for the issue of Credit Noted or Warrants on Railways

1. At the top of each credit note or warrant, the detailed head of account to which it is chargeable should be noted.

2. Separate credit notes should be issued for contingent and traveling allowance charges and the credit note or warrant for traveling allowance charges should mention the name or names of individuals (with designation).

3. The amount of each credit note or warrant should be noted in red ink in the contingent or traveling allowance register (or Acquittance roll) of the drawing officer in the same way as amount of credit notes and warrants issued during each month relating to each detailed head of account should be noted in red ink at the foot of the detailed contingent bill and the balance available out of the budget grant then worked out.

4. In the contingent register maintained in the countersigning office, monthly totals of these credit notes and warrant should also be noted under the appropriate heads at the time of countersigning the contingent bill.

5. In respect of each notes or warrants issued for journeys performed by Government officers particulars thereof should be furnished in T.A. Bills and the value thereof should be deducted from the traveling allowance due.

6. Heads of offices will obtain from their subordinates monthly statements of credit notes or warrants issued by them separately for (1) Southern Railways and (2) Other Railways in Form 8 and furnish to the Audit Office a consolidated monthly list of credit notes or warrants issued by them to their subordinates in the same form, at the foot of the monthly list referred to above, and abstract showing the total amount chargeable to each detailed head of account should also be given.

7. The debits raised in the Exchange Accounts on account of these credit notes and warrants will be classified under the appropriate heads of account in the books of the Audit Office with reference to the information furnished in the above list and intimation of adjustment will be sent to the head of the office through the countersigning officer along with the connected credit notes and warrants if necessary, i.e., in the cases where the amount of debit raised in the Exchange Accounts and advised by the Audit Office, differs from that noted in the list or where the details furnished in the credit notes and warrants are not sufficient to admit the amount in audit.

Note. In the case of Public Works department and Forest Departments, the amounts of credit notes and warrants will be charged to the Remittance head and advised to the Divisions for response in the divisional accounts.

8. The month of adjustment and number and date of the Audit Office intimation should not be noted in the remarks column of the contingent register of the head of the office and in the acquaintance roll (office copy of T.A. Bills) against the item concerned.

9. The credit notes and warrants sent by the Audit Office should be returned within a week of their receipt duly accepted after scrutiny as regards the correctness of the amount claimed.

APPENDIX IV

Rules 55 (5 and 13)

Rules regarding supply of Clothing and Liveries to Class IV Government Servants and Motor Drivers.

These rules regulate the free supply of clothing and liveries to the Class IV Government servants and Motor Drivers working in various Government Offices in the Karnataka State. They are however, not applicable to those Class IV government servants who are borne on the Karnataka Government Secretariat (including Government Houses and Guest Houses) and High Court establishment for which separate rules will be issued.

(1) Jamedars, Daffedars and Dalayats (Peons) attached to Government Offices should be supplied with cotton clothing biennially, as per scales shown below:

- (i) For those working in the offices of the Heads of Departments and Heads of Districts –

4. Short buttoned-up coats, white drill

4. Trousers, white drill

4. Forage caps, white Army type

(ii) For those working in all other Government Offices –

3. Short buttoned – up coats, white drill

3. Trousers, white drill

3. Forage caps, white, Army type.

Exception – The Daffedars of Civil and Criminal courts may be supplied one Turban and ten cubit with $\frac{1}{4}$ inch gold lace and one plain turban of ten cubits biennially, in lieu of the forage caps.

Note. Stitching charges shall be borne by Government and the work of stitching the uniforms shall be entrusted to the Tailoring Production Units of the Social Welfare Department.

(2) (i) Chevrons – Chevrons should be supplied and affixed to the uniforms (on shoulders) as per scales shown below:-

Jamedars – 3 chevrons of gold lace

Daffedars – 2 chevrons of gold lace

Dalayats – Nil

Chevrons should be replaced when worn out, but not earlier than 5 years.

(iii) Badges - Badges should be supplied once for all to each servant, i.e., Jamedars, Daffedars and Dalayats. The badges should be white metal and the size 4 inches by 3 inches.

Fresh supply of Chevrons and badges according to the above rules should be made only after the old ones are worn out.

(3) All Jamedars and Daffedars including those officiating in permanent vacancies or in temporary posts, should be supplied with clothing under these rules, without prior sanction by Government, provided that if the temporary posts are not likely to continue for at least 2 years no clothing should be supplied to the incumbents without specific sanction of Government.

(4) (i) All permanent Dalayata working in the Government offices are eligible for supply of clothing and can be supplied with clothing without prior sanction of Government.

(ii) Temporary Dalayats officiating in permanent vacancies can at the discretion of the Heads of Departments be supplied with clothing provided that these Peons are likely to continue in service for atleast 2 years.

(5) No clothing shall be supplied to the temporary Class IV servants who have put in less than 5 years of service, except in case covered by special orders of Government.

(6) The following scales are laid down for free supply of cotton clothing to Watchmen, Guards, Laskars, Cycle orderlies (including post carriers, cycle-peons and

tapalies), Motor Drivers, Sweepers and scavengers. Supply of clothing under this rule should be made only after obtaining prior sanction of [Head of Department]

Watchmen and Guards:

- 2. khaki drill coats.
- 2. Khaki drill trousers.
- 2. Khaki forage caps.

Cycle-orderlies and Lashkars:

- 2. Khaki Bush coats.
- 2. Khaki trousers.
- 2. Khaki caps.

Sweepers and Scavengers;

- 2. Blue drill bush coats.
- 2. Blue drill half-pants
- 2. Blue caps.

Motor Drivers;

- 3. khaki coats.
- 2. khaki pants (long)
- 1 Hat (once in 5 years).

Note 1. (a) The supply of clothing under Rules (1) to (6) shall be biennial unless ordered otherwise in specific cases.

(b) Brass buttons for coats and caps should be supplied to watchmen and guards. These may be replaced when worn out but not earlier than seven years.

(c) Stitching charges to be borne by Government.

[Note 2. Mill made cloth may be purchased for supply of Uniforms to Class IV Government Employees and Motor Drivers].

(7) (i) Government may sanction a quinquennial supply of great coats or warm clothing in lieu thereof, to Government servants working in Hill Stations, etc., and may prescribe such scales, conditions and monetary limits as in necessary in each case.

(ii) The Heads of Departments can, at their discretion, sanction free supply of warm clothing consisting of one long coat of coarse dark blue wollen suiting, to Class IV Government servants, who are eligible to cotton clothing as per scales mentioned in sub-clauses (i) and (ii) of rule (1) above, once in every four years, in lieu of one cotton coat supplied biennially. The supply of warm clothing is however, restricted to offices situated in the Malanad areas and other mofussil places where winters are severe.

Note. Jamedars, Daffedars and dalayats, who are often required to accompany officers on tour in the hill tracts are other cold places, may be supplied with warm clothing as provided in sub-clause (ii) above.

8. The Heads of Departments, can sanction purchase of Kamblies umbrellas, rain-coats with caps and water-proof caps with hood, for use of Class IV Government

servants working in Government offices under their control, as per scales and conditions mentioned below:-

(i) Kamblies No Kamblies should ordinarily be issued to Class IV Government servants Malis, watchmen and Guards who are often required to work outdoors during rainy season may, however, be supplied with one kambli each, biennially. "Purchase of kamblies from the Government Wool Spinning Centre, Kolar at the lowest rate available is permitted".

(ii) Umbrellas (a) Umbrellas can, if necessary, be purchased and kept in Government officers for use of only such peons, i.e., Jamedars, Daffedars and Dalayats who are required to serve out of doors during rainy seasons. It is thus not necessary to supply umbrellas to all peons and purchase of umbrellas is restricted to the minimum number possible.

(b) No umbrellas should be purchased without prior sanction of Government in places where the rains are not heavy and continuous.

(c) Watchmen and Guards may be supplied with one umbrella each in lieu of kamblies, if considered necessary.

(d) The Umbrellas should be replaced as and when necessary but not earlier than 2 years.

(iii) **Water Proof caps with hood and rain coats with caps.** (a) One water-proof cap with hood or a raincoat with cap may be purchased for each of the cycle orderlies in a Government office.

(b) Malis, Watchmen and Guards who are required to work out-doors during rainy season and are entitled to Kambalies one each, biennially, under clause (1) of rule 8 of appendix IV of M.C.E. may be supplied with a Plastic Rain coat and a Plastic Cap each, in lieu of Kambali once in 4 years.

Similarly when Umbrellas are required to be purchased for the use of the Peon/Dalayats/Daffedars/Jamedars as laid down in Clause (ii) of Rule 8 of appendix IV minimum number of Plastic Rain Coats with Plastic Caps may be purchased once in 4 years in lieu of Umbrellas).

(c) water Proof caps with hood and raincoats with caps, may be replaced as and when necessary but not earlier than 3 years in case of water-proof caps with hood and 4 years in case of raincoats with caps.

(9) (a) All clothing, liveries, and other articles supplied under these rules, shall remain the property of Government while in use. When renewed the old clothing may be made over to the servants concerned to be used as their private property and the other articles to be auctioned and the amount realized to be credited to Government.

(b) The clothing, liveries and other articles supplied under these rules, to any Government servant who dies, resigns or is dismissed, discharged from Government service, while they are in use, shall be retailed by Government and issued to the new incumbent or others.

(10) Rules regulating the supply of uniforms clothing, etc., to Government servants other than those mentioned in these rules are either incorporated in the departmental manuals of the concerned departments or issued separately.

[(11) The articles of clothing etc., sanctioned under these rules must be purchased from the firms which have entered into rate contract with the Stores Purchase Department, if there is no such rate contract, the purchase of clothing etc., should be made in accordance with the Stores Purchase Department Rules. The cost thereof should be met from the sanctioned grants.]

(12) The following categories of Government servants are not eligible for free supply of clothing:-

Attenders, Mutchis, Dafterbands, Carpenters Malis Masalchis, Faraschies and others whose duties are not of such a nature as to require constant attendance on Gazetted officers or close contract with public.

(13) These rules shall come into force with effect from 1st April 1958, replacing all relevant ole rules in vougue in the various integrating areas of the Re-organised Mysore State.

By Order and in the name of the
Governor of Karnataka,

G. MATHAIS,
Secretary to Government,
Finance Department

Rules for the supply of clothing to the Government servants of the Karnataka Government Secretariat.

Free supply of light clothing to Drivers, Attenders and other Class IV servants of the Karnataka Government Secretariat may be made once in eighteen months in accordance with the scales indicated below, stitching charges being borne by Government:-

Jamedars:-

- | | |
|--------------------------------------|----------|
| 1. White suits of Khadi Drill | Two |
| 2. (a) White turban with ½ inch lace | One |
| (b) White turban, plain | One |
| 3. Sandals | One pair |

Daffedars:-

- | | |
|--------------------------------------|----------|
| 1. White suits of Khadi Drill | Two |
| 2. (a) White turban with ¼ inch lace | One |
| (b) White turban, plain | One pair |
| 3. Sandals | |

Dalayat/Cycle Orderly:-

- | | |
|-------------------------------|----------|
| 1. White suits of Khadi Drill | Two |
| 2. White Caps | Two |
| 3. Sandals | One pair |

Note - Night Cycle orderlies (under the control of resident Clerks) will also get one woolen blanket and one woolen sweater each costing not more than Rs.25 and Rs.50 respectively.

The supply of blanket will be once in five years and the sweater once in three years.

If the Cycle Orderly concerned retires or is transferred before the expiry of specified period of five/three years the blanket/sweater has to be surrendered to the DPAR (Executive).

Attender's in Minister's Establishment/ Attender incharge of officer's tables:-

1. White suits of khadi Drill-Two
2. White caps of Khadi Drill-Two
3. Sandals One pair

Lift Attender/Lift Mechanic:-

1. White suits of Khadi Drill-Three
2. White caps of khadi Drill-Three
3. Shoes – One pair

Scooter Driver:-

1. White suits of Khadi Drill – Two
2. Sun hat – One
3. Shoes – One pair

Conservancy Maistry:-

1. White suits of Khadi Drill – Two
2. White caps of Khadi Drill – Two
3. Shoes – One pair

Head Lasker:-

1. White suits of Khadi Drill-Two
2. White caps of khadi Drill – Two
3. Sandals – One pair

Sweeper/Lasker:-

1. Khakhi suits of khadi drill-Two
2. Khakhi caps of khadi Drill-Two
3. Sandals – One pair

Watchman:-

1. Khaki Bush Coats of Khadi Drill (Army Type) Two
2. Khaki caps of khadi Drill – Two
3. Khadi trousers of Khadi Drill – Two
4. Shoes (black) – One pair

Driver:-

1. White suits of Khadi Drill – Two
2. Khaki suit of Khadi Drill – One
3. Gold lace Shamala kulla and Patta (once in three years) One set
4. Shoes – One pair
5. Jersey (once in three years) – One

Lady Dalayat:-

1. Sarees – Two
(Total cost not to exceed Rs.30. per head)
2. Sandals – One pair

N.B. (7) Watchmen and Cycle Orderlies on night duty will be entitled to warm clothing i.e., one kambali each once in three years.

(2) Cycle Orderlies, Scooter Drivers and Flagman are entitled to the supply of one Raincoat each, not earlier than once in four years.

Note. The above Rules are also applicable to the Drivers, Attenders and other Class IV servants working on the establishments of Minister, Deputy Ministers and Parliamentary Secretaries.

Rules for the free supply of clothing to the Class IV Servants of the Karnataka High Court.

The scale of free supply of clothing to various categories of Class IV Servants borne on the establishment of the High Court of Karnataka is fixed as indicated below:

1. Jamedar

- (a) Two white Khaddar suits – Annual

Three Chevrons of gold lace – To be replaced when worn out but not earlier than 5 years.

- (b) (i) One lace turban of ten cubits with $\frac{3}{4}$ inch gold lace Annual.

One plain turban of 10 cubits – Annual

Or

- (ii) Two white caps, sandals, one pair – Annual.

2. Daffedar

- (a) Two white Khaddar suits – Annual.

Two Chevrons of gold lace – To be replaced when worn out but not earlier than 5 years.

(b)(i) One lace turban of ten cubits with $\frac{3}{4}$ inch gold lace – One plain turban of 10 cubits – Annual.

Or

- (ii) Two white caps, sandals, one pair – Annual.

Note. – Chevrons should be affixed to the uniform on shoulders.

3. Caretaker

- (a) Two white Khaddar suits – Annual.
- (b) (i) One lace turban of ten cubits with $\frac{3}{4}$ inch gold lace – Annual.
One plain turban of 10 cubits – Annual.

Or

- (ii) Two white caps, sandals, one pair – Annual.

4. Cycle Orderlies

- (a) Two white Khaddar suits – Annual.
- (b) (i) Two plain turbans of ten cubit – Annual.

Or

- (ii) Two white caps, Sandals one pair – Annual.
- (c) One raincoat and cap – Once in four years.

5. Peons

- (a) Two white Khaddar suits – Annual.
- (b) (i) Two plain turbans of ten cubits – Annual.

Or

- (ii) Two white caps, sandals, one pair – Annual.

6. Watchmen

- (a) Two Khaki Khaddar bush coats (Army type) or Khaddar suits- Annual.
- (b) (i) Two Khaki Khaddar turbans of ten cubits- Annual.
(ii) Two khaki caps, shoes one pair (Black)
- (c) (i) One great coat – Once in 5 years.

Or

- (ii) One Kambali at a cost not exceeding Rs.20- Once in 3 years.

7. Sweepers

- (a) Two Khaki Khaddar suits- Annual.
- (b) (i) Two Khaki turbans of ten cubits – Annual.

Or

- (ii) Two Khaki caps Sandals, one pair – Annual.

8. Scavengers

- (b) (i) Two Khaki turbans of ten cubits – Annual

Or

- (ii) Two Khaki caps, sandals, one pair – Annual.

9. Drivers

- (a) Three shirts of Khaki Khaddar – Biennial.
- (b) Four Khaki caps (for driver) – Biennial.

10. Cleaners

- (a) Three suits of Khaki Khaddar – Biennial.
- (b) Four Khaki caps- Biennial.

Note. 1. Stitching charges will be borne by Government.

2. Brass buttons may be supplied with the clothing.

- 4. In all cases, only short buttoned – up coats should be supplied either with Khaddar Bush Coats (Army type) or short buttoned up coats.

11. Mutchies, Dafterbands and Attenders

- (a) Two white Khaddar suits – Annual.
- (b) (i) One lace turban of 10 cubits with ½ inch gold lace – Annual.
One plain turban of 10 cubits – Annual.
- (ii) Two white caps, sandals, one pair – Annual.

12. Drivers

- 1. Two white suits – Annual.
- 2. One Khaki suit – Annual.
- 3. Two white caps – Annual.
- 4. One Khaki cap – Annual.
- 5. One Pair of shoes – Annual.
- 6. One Jersey – Once in three years.

13. Employees of the High Court Press

- (i) Compositors, Two aprons Biennial;
- (ii) Machine Minders, Two overalls-Biennial;
- (iii) Binders, Two aprons-Biennial;
- (iv) Cutting Machine Operator, Two overall-Biennial;
- (v) Counters, Two aprons-Biennial

14. Wireman

- (a) White suits of Khaki Drill – 3 (Three)
- (b) White caps of Khaki Drill – 3 (Three)
(Once in Eighteen Months)
- (c) Shoes – One pair.

(2) All the Class IV staff borne on the establishment of the High Court, and working in the categories enumerated above will be eligible for the supply of free clothing. The Registrar, Karnataka High Court is hereby empowered to sanction supply of clothing to the Class IBV staff of the High Court as per the scale prescribed in these rules, provided the expenditure can be met out of sanctioned grants.

(3) The expenditure involved should be debited to the head “21. Administration of Justice – a. High Court C.S No.160 – 4 Contingencies”.

Rules for the supply of clothing to the Class IV servants of the Karnataka Public Service Commission

The scale of free supply of clothing to various categories of Class IV servants borne on the establishment of the Karnataka Public Service Commission is fixed as indicated below, the supply of caps and a pair of sandals being in lieu of turbans.

SCHEDULE

1. Jamedar

Two white Khaddar suits – Annual.
Two white caps – Annual.
A pair of sandals – Annual.

Three chevrons of gold lace – To be replaced when worn out but not earlier than 5 years.

2. Daffedar

Two white Khaddar suits – Annual.
Two white caps – Annual.
A pair of sandals – Annual.

Three chevrons of gold lace – To be replaced when worn out but not earlier than 5 years.

3. Carataker

Two white Khaddar suits – Annual.
Two white caps – Annual.
A pair of sandals – Annual.

4. cycle Orderly

Two white Khaddar suits – Annual.
Two white caps – Annual.
A pair of sandals – Annual.
One rain coat with cap – Once in four years.

5. Peon

Two white Khaddar suits – Annual
Two white caps – Annual
A pair of sandals – Annual

6. Sweeper

Two white Khaddar suits – Annual
Two White caps – Annual
A pair of sandals – Annual.

7. Scavenger

Two Khaki Khaddar suits – Annual.
Two Khaki caps – Annual

A pair of sandals – Annual.

8. Mutchy, Daftarband and Attender
Two white Khaddar suits – Annual.
Two white caps- Annual.
A pair of sandals – Annual.

Rules for the supply of clothing to the Receptionists, Motor Car Drivers and Class IV servants of Hospitality Organisation.

1. Receptionists
 1. White suits – Two.
 2. Shoes (Leather) – One pair.
2. Butlers/Jr.Butlers/Caretakers/Waiters/Roomboys
 1. White suits-Four.
 2. Canvas Shoes – Two pairs.
 3. Gloves – Two pairs.
 4. Plain Turbans (3/4”) – Two.
3. Dalayats/Lascars/Peons/Attenders
 1. White suits – Two
 2. Khadi Caps (White) – Two
 3. Canvas Shoes – Two pairs.
4. Cook Matey/Pantry Matey
 1. Khaki Suits – Two.
 2. Khaki caps – Two.
 3. Canvas Shoes – Two pairs.
5. Sweeper/Scavengers
 1. Khaki suits-Two.
 2. Khaki caps-Two
 3. Canvas Shoes – Two pairs.
6. Fitters/Turkeys/Farash
 1. White suits – Two
 2. White suits – Two
 3. Canvas Shoes – Two pairs.
7. Cooks
 1. White suits – Two
 2. Aprons – Two
 3. Canvas Shoes – Two pairs
 4. caps – Two.
8. Tindals
 1. Khaki half suits – Two
 2. Khaki caps – Two.

3. Canvas Shoes – Two pairs.

9. Masalchi/Cartman/Carpenter

1. Khaki half suits – Two.
2. Khaki caps – Two.
3. Canvas Shoes – Two pairs.

10. Watchman

1. Khaki Bush Coats (Army type) – Two.
2. Khaki caps – Two.
3. Khaki trousers – Two.
4. Shoes (Black) – One pair.

N.B. – Watchman on night duty will be entitled to warm clothing i.e., One Kambali once in three years.

11. Dhoby.

1. White suits – Two.
2. Khadi caps – Two.
3. Canvas Shoes – Two pairs.

12. Daffedars

1. White suits – Two
2. Turbans plain (1/2") – Two
3. Canvas Shoes – Two pairs

13. Drivers

1. White suits – Two
2. Khaki suits – One.
3. Gold lace Shamala kulla and petta (once in three years) – One set.
4. Shoes – One pair (once in three years).
5. Jersey (Woollen) – One (once in three Years)
6. Woolen suit – One (once in three years).

14. Cleaners

1. Khaki half suit – Two.
2. Khadi caps – Two.
3. Chappals – One pairs.

15. Lady dalayts/Lady Sweepers/Lade Scavengers/Linen Mender

1. Sarees (Total cost not to exceed Rs.30 per head) – Two
2. Chappals – One pair.

(10). Women employees in Karnataka Government Guest Houses at Ooty will be supplied the following warm clothing in lieu of winter clothing in lieu of winter clothing

allowance. This will be once in three years. The charges for stitching the full sleeves Blouses will be borne by Government.

1. Binny Flannel Full sleeves Blouses – (one pair).
2. Woolen Ladies full over – (one).
3. Woolen shawl –(one).

The clothing and liveries which will be of mill made drill, should be supplied in once in eighteen months in accordance with the scale indicated above and the date of last supply of uniforms should be the basis for the next supply.

The temporary Class IV employees of the Hospitality Organisation may also be supplied with uniforms provided a minimum of one year's service has been completed and there is a prospect of their continuance.

The total cost per woolen suit should not exceed Rs.200 including cost of lining. The cloth (cotton and wollen) should be purchased through the firm recognized by Stores Purchase Department.

APPENDIX V

“Rules for sanction of expenditure on the obsequies of deceased Government Employees”.

The Heads of Offices can sanction relief to the families of Government employees (both Gazetted and non-Gazetted) who die on duty, as defined in the K.C.S.Rs., or when on leave sanctioned by competent authority excluding leave preparatory to retirement or on tour or on inspection for meeting charges in connection with the performance of obsequies or the transport of the body to the native or other place of the deceased Government employee, if the occasion so arises.

(2) The amount that may be sanctioned by the Head of office for the purpose shall not less than [rupees five hundred] and not more than [rupees one thousand] having due regard to the circumstances of each case. Before sanctioning the amount, the head of the office shall obtain necessary particulars and satisfy himself about the quantum of amount to be sanctioned in each case. The Head of office shall in cases where the amount sanctioned is more than the minimum record the reasons and circumstances necessitating the sanction of an amount more than the minimum.

(3) The amount specified in sub-rule (2) above may be drawn on production of a death certificate to be given by the attending doctor, if any, at the time of death of the Government employee and where there is no such doctor, a statement of circumstances and reasons resulting in the death of the Government employee shall be produced, duly authenticated by the Head of the Office.

(4) The amount sanctioned under these rules shall be paid to the nearest relative of the deceased Government employee or to the person lawfully in possession of the body of the deceased Government employee, for purposes of performing obsequies, after obtaining due acknowledgement in this regard.

(5) For the purpose of sanctioning the above relief the term Head of Office shall mean-

- (i) in the case of the Secretariat, the Chief Secretary;

- (ii) in the case of Head of Departments and the Offices in the Districts, the Heads of the Department of Office or Office or in the absence, next Officer-in-charge of the Department or Office;
- (iii) in any other case, the Pay Disbursing Officer.

Expenditure on the above shall be met from the contingent provision of the Department or office concerned.

INSTRUCTIONS

1. The Govt. Servant drawing this bill is responsible for having initialed the date of each payment in the Contingent Register. The Register is required to be sent with the bills and sub-vouchers for this purpose.
2. The treasury Office will make payment on this from as often as required. But the drawer should be careful to include in the Detailed Contingent Bill of a month only the amount of all Abstract Contingent Bills encashed at the Treasury during the month.
3. If any certificate is not attested by the initials of the drawing officer, the Treasury Officer must return it for supply of the omission.
4. Separate detailed head of account and code No. are not provided for Plan and Non-Plan Schemes. But separate columns are provided on page 1 of the bill for entering the amounts for Plan and Non-Plan care should be taken to enter the amount in Plan or non-plan column depending upon the fact that the expenditure relates to Plan or Non-plan scheme.
5. In form TC2 the relevant head of Account Code for the detailed head and code Nos. of the Treasury and Drawing Officer should be quoted. The amount may be entered TC2 in plan or Non-plan column as per instruction 4 above.

Total Amount claimed (Brought Forward from first page) Rs_____ (in words) rupees _____

1. Certified that claim (a) referred to in Part II is/are mature and ready for payment and that payment will be made soon after this bill is cashed.
2. Certified that the unspent balance deducted in Part II represent at actual amount of unspent balance of advances with me of under my control and that there are no other unspent balances of advances with me pending disbursement.
3. Certified that the Detailed Contingent Bill for all contingent charges drawn by me on Abstract Bill during the previous month has been forwarded with all necessary vouchers to the Countersigning officer on _____ for counter signature and transmission to the Accountant General Karnataka Bangalore.

Station _____
Date _____

Signature and Designation of
the Drawing Officer

Pay Rs.	For use in Treasury (in words) Rupees
---------	--

Account Head Accountant For use in Audit Office	Treasury Officer
--	------------------

Amount	Amount		
Head of Service Chargeable	Objected to in full pending receipt of detailed contingent Bill		
Objected to for other reasons (specified below)			
Date	Auditor	Section officer	Gazetted officer

APPENDIX VI

(Rule 32-A)

Conditions under which the Policy is issued and the Benefit accruing under the Policy.

CONDITIONS

1. This policy and the Schedule hereto shall be read together as one contract and any word or expression to which a specific meaning has been attached in any part of this Policy or the Schedule shall bear such specific meaning wherever it may appear.

2. Every notice or communication to be given or made under this policy shall be delivered in writing at the Central Office or the Divisional office of the Corporation.

3. The Corporation will not be liable to make any payment under this Policy in respect of any claim (a) if such claim be in any manner fraudulent or supported by any fraudulent statement or device whether by the Insured or by any person on behalf of the Insured, (b) if there be any misstatement in or non-disclosure of a material fact from the proposal and/or any other statement made in connection therewith, (c) unless after an injury the Life Assured shall produce and act upon proper medical or surgical advice.

4. If the Life Assured shall sustain any bodily injury in respect of which a claim is or may be made under this Policy prompt written notice thereof shall be given to the Corporation as soon as possible but if any event within fourteen days of the injury but if the Life Assured shall die, notice of death shall be given forthwith by the insured.

5. All certificates information and evidence required by the Corporation shall be furnished at the expense of the Insured or his legal personal representative and shall be in such form and of such nature as the Corporation may prescribe. The Life Assured, as often as required, shall submit to medical examination on behalf of the Corporation before internment or cremation and the Corporation may require and/or be represented at post mortem examination on the body of the Life Assured, Immediate notice stating time and place shall be given to the Corporation of any inquest appointed. Time is the essence of this condition.

6. The Life Assured must immediately after the occurrence or an Accident which may be the subject of a claim under this Policy, obtain and follow the advice of a duly qualified and registered medical practitioner failing which the Corporation shall not be liable for any consequence arising from such failure by the Life Assured to obtain and follow such medical advice.

7. The insured shall give immediate notice to the Corporation of any change in the occupation of the Life Assured; and shall also give notice before any renewal of this

Policy of any injury, disease, physical defect or infirmity affecting the Life Assured and of which the Insured has become cognisant.

8. If the Life Assured shall change his occupation or engage in a more hazardous occupation than that stated in the Schedule the Insured shall give immediate notice to the Corporation and if the Corporation shall elect to accept and continue on the risk, the Insured shall pay such additional premium as may be required by the Corporation.

9. Any circumstances in relation to any condition herein coming to the knowledge of the representative of the Corporation shall not be a notice to or be held to bind or prejudicially affect the Corporation, notwithstanding the acceptance of any premium by the Corporation nor will the corporation be bound by any receipt except the issue on its printed office form and duly signed by the Corporation.

10. The Corporation may any time, giving seven days notice by writing to the Insured determine this Policy provided that the Corporation shall in that case return to the insured the then last premium paid by him less a prorate thereof for the portion for the current insurance period which shall have expired. Such notice shall be deemed sufficiently given if posted and addressed to the Insured at the within mentioned address or at any later address of which notice in writing shall have been given to the Corporation and shall be deemed to have been received by the Insured at the time when the same would be delivered in the ordinary course of post. Accident death shall not be presumed by reason of the disappearance of the Life Assured.

11. Any receipt of discharge which the Insured may grant to the Corporation for any capital sum of compensation under this Policy shall be deemed a final and complete discharge of all liability by the Corporation in respect of any and every bodily injury (including death) resulting to the Life Assured in consequence of the accident whether resulting before or after the date of such receipt or discharge.

12. It shall not be incumbent on the Corporation to give notice that any premium for renewal is due and such premium shall be deemed to be due on the date on which the Policy Expires. The Corporation shall not be bound to accept any renewal and the Policy shall not be renewable after the year of insurance in which the Life Assured attains the age of 60 years.

13. The Corporation shall be entitled to treat the Insured as the absolute owner of the Policy and shall not be bound to recognize any equitable or other claim to or interest in the Policy.

14. All differences arising out of this Policy shall be referred to the decision of an Arbitrator to be appointed by the parties in difference or if they cannot agree upon a single Arbitrator to the decision of two Arbitrators one to be appointed in writing by each of the parties within one calendar month after having been required in writing so to do by either of the parties or in case of the Arbitrators do not agree of an Umpire appointed by the Arbitrators before entering upon the reference. The Umpire shall sit with the arbitrators and preside at their meetings and the making of an Award shall be a condition precedent to any right of action against the Corporation. The cost of and connected with the Arbitration, shall be in the discretion of the Arbitrator, Arbitrators or Umpire. If the Corporation shall disclaim liability to the Insured for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to Arbitration under the provisions herein contained then the claim shall for all purposes be deemed to have been abandoned and shall act hereafter be recoverable hereunder.

BENEFITS

Accidents

	Item Result	Compensation payable
1.	Death Occuring within six Calendar month of the the happing of bodily Injury as aforesaid).	(1) The capital sum.
2.	Loss of Limbs of Eyes That is, loss by actual physical Separation at or above the wrist Or ankle of-	2) The Capital sum.
	i) both hands or both feel or	
	ii) one hand and one foot or	
	iii) one hand or one foot and the complete and irrecoverable loss of all sight of one eye or	
	iv) Complete and irrecoverable loss of all sight of both eyes (occurring within six Calendar months of the happening of bodily injury as aforesaid).	
3.	Loss of Limb or Eye that is, loss by actual physical separation at or above the wrist of ankle of,-	3) 50% of the capital sum
	i) one hand or one foot or,	
	ii) the complete and irrecoverable loss of all sight of one eye (occurring within six Calendar months of the happening of Bodily Injury as aforesaid).	
4	Permanent total Disablement i.e., accidental Bodily Injury as defined in the policy which will not resulting in Loss of Limps or Eyes as stated in item 2 or 3 above or sub-section thereof shall solely and directly, totally absolutely and permanently disable and prevent The Life Assured from engaging in Or giving attention to employment Or occupation or business of any Kind whatsoever, (Occurring within Twelve months of the happening Of Bodily Injury as aforesaid).	A sum for a period not exceeding ten years at the rate of 10% per annum of the Capital sum stated in the Schedule payable after expiry of each completed year of disablement. Or A lumpsum at the option of the Insured not within exceeding 50% of the Capital sum stated in the Schedule payable after Expiry of one year from The date of happing of Bodily Injury.

Provided always that proof satisfactory to the Corporation that such disablement has continued for a period of one year from the date of happing of Bodily Injury and will continue thereafter for the remainder of the life shall be furnished by the Life Assured at the time when each annual payment become due.

5	Temporary Total disablement, i.e., Accidental Bodily Injury as defined In the Policy which shall solely and Directly totally disable and prevent The Life Assured from engaging in Or being occupied with or giving Attention to the Life Assured Employment or occupation or business During such total disablement.	Compensation per week at the rate of 1% of the Capital sum stated in the Schedule (subject however to a maximum sum of Rs.1000 per week).
---	---	---

	Temporary partial disablement, i.e., Accidental Bodily Injury as defined In the Policy which shall solely and Directly partially disable and prevent The Life Assured from engaging in or Being occupied with or giving attention o a substantial part of the Life Assured's Employment or occupation or business During such partial disablement.	Compensation per week at the rate of 3 per cent of the Capital sum stated in the Schedule(subject however, to a maximum sum of Rs.330 per week)
--	--	---

Subject to the maximum period of compensation in respect of items 5 and/or 6 in respect of any one accident being 104 consecutive weeks from the date of happening of Bodily Injury.)

**Form 1
Rule 32**

REGISTER OF CONTINGENT CHARGES OF THE OFFICE OF

Date	To whom pad Budget grant of each detailed head	Sub-Vouchers contingent Abstract								
			1	2	3	4	5	6	7	8
Usual Charges		Total of each Contingent abstract	Total of each months's bills	Date of detailed bill	Date of admissi on with Initials	Remarks (Amo disallowed etc.				
Descri ption	Amount									
10	11	12	13	14	15	16				

Form 3

**Rules 36
DETAILED CONTINGENT BILL
Not payable at the Treasury**

Government of Karnataka	Bills of contingent charges of		Month of 19
Head of Service			No of Vouchers

Sub-Vouchers		Description of charge and number and date of authority for all charges requiring special sanction		
No.	Date of payment			Amount
			Rs.	Rs.
Carried over				

FORM 3 - contd.

Sub Vouchers		Description of charge and number and date of authority for all charges requiring special sanction							Amount	
No	Date of payment								Rs.	P.
		Brought forward							Rs.	P.
		(In words) Total								
Name of detailed head	Allotment of current year	Expenditure including this bill		Amount of adjustment bills annexd		Balance available		A.C. Bills No. and date	Amount	
	Rs.	Rs.	P.	Rs.	P.	Rs.	P.	Treasury	Rs.	p.
								Total Add		

								amount of disallow ance refunded		
								Total		

Disbursing Officer's Certificate

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided.

I have satisfied myself that the charges in this bills have been really paid.

Vouchers for all items of expenditure above Rs.50 amount and all work bills are attached to this bill.

I have as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so cancelled that they cannot be used again.

Station.....

Date.....

Signature and Designation of
Drawing Officer.

Countersigning Officer's Certificate

Passed for Rs.....

Disallowed from Sub-Vouchers.

Nos.....Rs.....

I certify that in support to every charge of more than Rs.50 made in this bill, receipt or other voucher has been given to me. The receipts and vouchers for items in excess of Rs.200 are attached to this bill and I am responsible that the receipts and vouchers for all other items of more than Rs.50 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against Government.

All work bills are also appended.

Date.....

Signature and Designation of the
Countersigning Officer.

FORM-4

GOVERNMENT OF KARNATAKA

DETAILED CONTINGENT BILL PAYABLE AT TREASURY

Detailed Bill of Contingent Charges of

For use of Treasury

.....for the month of

Vr. No.....

19.....Bill NO.....

Date.....

Head of Account

Treasury preferred

At;

Dist. Sub-Treasury

Sub-Voucher	Description of charge & No.	Amount
-------------	-----------------------------	--------

Place.....

Signature.....

Designation of Drawing Officer.....

Date.....

FOR THE USE OF COUNTERSIGNING OFFICE

Countersigned for Rupees (in figures).....(in words).....(Disallowed).....Rs.....from sub-voucher No.....)

I certify that in support of every charges of more than Rs.50 made in this bill, a receipt or other voucher has been given to me. The receipt and vouchers for items in excess of Rs.1,000 are attached to this bill with the exception of those above Rs.1,000 mentioned above which will be sent after payment and I am responsible that the receipts and vouchers for all other items of more than Rs.50 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against Government.

All work bills are also appended.

Place..... Signature and Designation of the
Date..... Countersigning Officer

Space for Audit Office

Space for use of Treasury

Admitted Rs.
Objected Rs.
Reasons.....

Pay Rs.....(in words)
Rupees.....

Auditor Section Officer Accountant

Head Accountant

Gazetted Officer

Treasury Officer"

**FORM 5
(Rule 46)**

**Bill for Service Postage Stamps
Not payable in Cash but Book Transfer**

Bill NO...../
.....District

Voucher No.....ofList of payment for.....19 Bill for service postage stamps of the office of..... For the month of.....19
Head of Account.....
Department.....

Postage stamps required of the
Following denomination.

Number

Value
Rs. P.

5 Rupees Stamps
2 Rupees
Sheels Labels

1 Rupee
 50 np.
 25 np.
 20np.
 15 np.
 13 np.
 6 np.
 5np.
 3np.
 2np.
 1np.
 Post Cards:
 3 nP. L.P.C. Reams Packets Loose “
 5 nP.

(Rupees in words.....)

I certify that the Service Postage Labels charged for in previous bills have been duly expended on the Public Service as per account kept thereof.

Station----- Signature-----
 Dated----- Designation-----
 (Reverse)

Account of Contingent Appropriation and Expenditure

	Rs.	Ps.
Amount of Appropriation	---	---
Deduct Expenditure	---	---
Amount	----- ---	----- ---
Total of present bill	---	---
Total of previous bill as shown in Bill No.	---	---
Total up-to-date	----- ---	----- ---
Available Balance	----- ---	----- ---

Received payment in service postage stamps and certified that the expenditure included in this bill could not with due regard to the interests of the public service be avoided and also certified that the stamps will be used on prepaying postage on communications bonafide on the public service.

Dated -----19 Head of Office and designation

Pay Rupees () ----- by transfer credit to Post Office.

Dated -----19 Treasury Officer-----
 For use in Accountant General's Office

Head of Account

Audit Register Page-----
 Admitted Rs.-----
 Objected Rs.-----
 Reason of Objections -----

Auditor

Superintendent

Gazetted Officer

FORM-5 A
 (see Rule 46)

COUNTERFOIL

Indent for Service Postage Stamps

(To be used only in cases in which the value of stamps is paid by cheque)

Office of the -----
 No.-----dated-----

To
 The Treasury Officer

Description		Number		Value
		Rs.		n P
Post Cards	3 nP (L.P.C.)	Reams	Packets	
	3 nP	do	do	
5 Rupees	Stamps	Sheets	Labels	---
2 do	do	do	do	---
1 Rupee	do	do	do	---
50 nP	do	do	do	---
25 do	do	do	do	---
20 do	do	do	do	---
15 do	do	do	do	---
13 do	do	do	do	---
6 do	do	do	do	---
5 do	do	do	do	---
3 do	do	do	do	---
2 do	do	do	do	---
1 do	do	do	do	---
		Total		---

Certified that Stamps precisely received from the Treasury have been brought to account and the balance on hand has been verified and the issue checked.

Signature-----
 Designation-----

Cheque No.-----dated-----

Cash Book Voucher No. -----dated-----

Signature-----
 Designation-----

Received the Cheque and adjusted the same by transfer in the Treasury Account Service Postage Stamps indented for having been issued.

Treasury Officer.

FORM-5 A
Indent for Service Postage Stamps

(To be used only in cases in which the value of stamps is paid by cheque)

Office of the -----
No.-----dated-----

To

The Treasury Officer

Please supply this office with Service Postage Stamps, etc., of the value of Rs. ----
-----as detailed below.

Description		Number		Value
		Rs.		n P
Post Cards	3 nP (L.P.C.)	Reams	Packets	
	3 nP	do	do	
5 Rupees	Stamps	Labels	---	
2 do	do	do	---	
1 Rupee	do	do	---	
50 nP	do	do	---	
25 do	do	do	---	
20 do	do	do	---	
15 do	do	do	---	
13 do	do	do	---	
6 do	do	do	---	
5 do	do	do	---	
3 do	do	do	---	
2 do	do	do	---	
1 do	do	do	---	
		Total	---	-----

Certified that Stamps preciously received from the Treasury have been brought to account and the balance on hand has been verified and the issue checked.

Signature-----

Designation-----

A receipt for the amount sent herewith by Cheque No.-----
dated ----- is requested.

Signature-----

Designation-----

Triplicate
FORM 5-B
[Rule 55 9(9)]

Government of India
Central Publications Branch
Civil Lines, Delhi.

Government of Karnataka
Printing Stationery and
Publications, Bangalore-1.

Book No. BD Voucher No. BD

Forwarded to despatched

Your Order No. dated Dairy No.

Prepared by

Attention is drawn to the Remarks on the reverse.

Manager of Publication

Director of Printing, Stationery
and Publications, Bangalore.

Symbol No. or Title of Books	No. of Copies	Rate per copy Rupees	Amount in Rupees
------------------------------	---------------	----------------------	------------------

Manager of Publications

Director of Printing, Stationery
and Publications, Bangalore.

1. " One copy of the Book Debit Voucher is required to be sent to your Accounts Officer only duly accepted."

(1) Head of charge (Major, Minor, Detailed Head, Primary and Secondary Unit)

(2) Month and year to which the charge relates.

(3) Designation of the Accounts Officer by whom adjustable.

2. If packets or parcels are not received on due date, enquiry should be immediately instituted with the local office responsible for delivery and this officer informed accordingly.

No.

Date

Items shown in this voucher have been duly received and details above duly filled in.

Signature-----

Designation-----

FORM 6
[Rule 55 (18)]

Detailed Bill of Remuneration to Copyists and Examiners
payable at Treasury

Court of the ----- Treasury
For the month of ----- Voucher No.-----
Head of Service ----- of -----I, II list of,
Bill No ----- Payments for -----19

Name of Copyists or Examiners	No. of stamp Slips for which paid	Copyists at -----at per stamp slip	Examiners ----- per stamp slip	Total amount claimed
Copyists		Rs. nP.	Rs. nP.	Rs. nP.
Examiners				
Grand Total				

DEDUCT:- Undisbursed remuneration
refunded as detailed on the
reverse.

Recoveries ordered by Accountant General
in letter or objection memo
No. dated-----

Other deductions (to be specified)
Total deductions

Net sum required for payment -----
Rupees (in words) -----

Contents received

Station -----
Date -----
Pay -----

Signature and designation
of Head of Office.

Examined and entered
Treasury Accountant Date
Paid

Treasury Officer
Received Payment

Date

Shroff

Signature of the payee.

The following certificates, etc., must be signed to all cases. The Treasury Officer should refuse to encash a bill unless these certificates. etc., are signed.

1. Certified that all remuneration drawn on previous bills (with the exception of those detailed below whereof the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their receipts have been taken in the Acquittance rolls filed in my office with receipt stamp, duly defaced, for every payment in excess of Rs. 20.

2. Certified that none of the copyists and examiners for whom remuneration is claimed in this bill is a salaried official under Government.

3. Certified that the stamp foils were actually counted and destroyed in my presence and I have satisfied myself that the amount charged in the bill corresponds exactly with the amounts payable on the foils destroyed.

Details of remuneration of absentees refunded

Name of absentee	Date & amount of the original bill	Reason for the non disbursement	Amount
Expenditure including this bill		Total	
Balance available Rs.			
Allotment of 19-----Rs.			

Station
Date

Signature and designation of
Head of office.

Major Head
Minor Head

Detailed Head Remuneration to copyists and examiners

Total amount of Bill, Rs.-----
Admitted Rs. -----
Objected to Rs.-----
Total amount of bill, Rs.-----

Auditor

Superintendent

Reviewing Officer.

FORM 6-A
[Rule 55 (26)]

DEPARTMENT OF PUBLIC INSTRUCTIONS IN KARNATAKA BILL OF REMUNERATION
TO EXAMINERS AT THE PUBLIC EXAMINATION OF 19

(To be used by Examiners, Chief Examiners, Chairman and Tabulators)

N.B. 1. Columns on the reverse should be filled in correctly and accurately.

2. Separately forms are to be used by Examiners, if they are appointed for separate subjects in the same Examination or for separate Examination.

3. This bill form may be filled in and sent along with the marks lists in a separate cover.

4. Receipt stamps in the case of Gazetted Officers or Non-Officials should invariably be affixed when the amount of the bill exceeds Rs.20.

1. Examination-----

2. Name of Examiner of Tabulator ----- with designation and address.

3. Amount of remuneration due as detailed overleaf Rs.-----
(in words) -----

Treasury at which payment is desired -----

Place -----

Signature of the Head of the

Date-----

Institution or the Drawer

(If he is a Gazetted Officer or a Non-Official)

Debitable to 28 Education.

E.S. III Examination charges –Fees to Examiners.

Allotment

Expenditure including this bill

Balance

Checked and noted in the Register of remuneration due, Vide item ----- of the Register.

Clerk

Superintendent

Countersigned for Rs.------(in words) -----

Payable at ----- Treasury

**Bangalore
Examinations**

Commissioner for

Dated

DETAILS OF REMUNERATION CLAIMED

1. Fee for setting the question paper in (subject) -----

2. Fee for valuing----- answer books in subject ----- as per details given below at ----- per answer book.

(1)

(2)

(3)

No. of answer books
assigned for valuation

No. of absentees

No. of answer books
valued

N.B. If the examiner gets any extra answer books than the number assigned, to him for valuation, i.e., over the number of books mentioned in the distribution statement the register numbers of such books should be mentioned for reference.

3. Chief Examiner's fee in (subject)-----
4. Fee for tabulating the marks of ----- candidates in subject -----at Rs. ---
-----per 100 candidates.
5. Chairman's fee in (subject)-----
6. Remuneration for scrutinising the valuation of -----
answer books ub (subject) ----- done by Assistant Examiners at -----
-- per answer book.
7. Remuneration for conducting the Practical Examination in (subject) -----
of -----candidates at (rate) -----
8. Fee for preparing -----Needle work sets at per set -----
9. Remuneration for translating the question paper in -----
10. Remuneration for other items, if any, to be specified with full details

Total -----

In words Rupees ----- I declare that I myself have valued all the answer books allotted to me for valuation contents received.

Station -----
Date ----- 19

Signature and Designation
of the payee

Certified that the above calculations have been checked and verified by me with reference to the rates of remuneration found in the copy of instruction to Examiners and found correct.

Station -----
Date -----

Signature of the Chief Examiner
or Chairman and Tabulator.

FORM 6 –B
(Rule 55(25))

Bill for the amount of examination fee due to Sri-----
in connection with the Service/Departmental Examinations held by the Public Service Commission in the month of -----19

Name and Designation	Subject	Duration of the question paper	Setting Fees
1	2	3	4

Fees for valuing

No. of answer books valued	Rate per answer book	Amount	Total
5	6	7	8
	nP nP nP nP		

Total Rupees-----

Station-----
Date-----

Signature
Designation.

Checked and noted in the Register of Remuneration due, vide item No.-----
----- of the Register.

Clerk

Superintendent

Countersigned for Rs.----- ()

Certified that the claim is for setting questions and valuing the actual number of answer books as shown in Column 5. The amount is debitable to " 19 –General Administration – C-Secretariat and attached officers K – Public Service Commission – Allowances and Honoraria."

Budget Allotment Rs.

Expenditure including this bill Rs.

Controller of Examinations,
Public Service Commission,
Bangalore.

Form 6- C
[Rule 55 (26)]

Voucher No -----

BILL FOR REMUNERATION FOR THE STAFF ENGAGED AT
THE EXAMINATION CENTRES

(To be used by Chief Superintendents/ Superintendents/Chief
Conductors/Conductors/Invigilators, etc.)

Payment desired at -----District/Sub-Treasury. Date of
declaration of results:

Name Sri/Smt./Kumari-----Address-----
Chief Superintendent/ Superintendent/Chief Conductor/Conductor/ Supervisor/
Invigilator etc., at the -----Examination, held by ----- in the
month of -----at----- (place of Examination) at the -----
Centre-----.

Rs.

Ps.

The amount due to me as Chief Superintendent/ superintendent/ Chief
Conductor/Conductor Invigilator at the above Examination for ----- day
and ----- half days at the rate of Rs.----- per day. The
dates on which I worked in the above capacity were ----- 2 days extra
as a Chief Conductor.

Total Rupees

I hereby undertake to refund any amount paid to me in excess if the amount due and further state that I have no objection to any deductions subsequently made in my bill according to the rules.

Payment received

Signature of the Head of the
Institution or the drawer.
If he is a Drawing Officer.

(Place and Date) -----

(Signature) -----

(Designation)-----

Signature and Designation of the payee-----

Date-----

Certified that the above calculations have been checked and verified by me with reference to the attendance of the member and the services were found to be satisfactory during the period.

Chief/Supitd/Chief Conductor----- Centre.

Debitable to:-

(Head of Account)

Allotment	Expenditure including this bill	Balance
-----------	------------------------------------	---------

Checked and noted in the Register of Remuneration due vide item No. -----
----- of the Register.

Clerk

Superintendent

Passed for Rs.----- (in words) -----

-----payable at -----Treasury.

Bangalore

Dated-----

Signature of the Countersigning
Officer.

(Space for use of the Audit Office)

Detailed Contingent Bill of the Certificate to be attached to the -----
----- Bill of ----- Firm or Contractor relating to the office for the
month of -----19 for Rs.-----.

1. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided.
2. I certify that purchases of articles have been made in accordance with the rules laid down by Government for the purchase of stores.
3. I certify that the materials and stores charged for in the bill have been brought on the respective inventories on (date) ----- and that all materials and stores are being duly accounted for and verified as required by rules. These articles have been entered on pages ----- of the Stock register.
4. I certify that the purchases billed for have been received in good order, that their quantities are correct and their qualities good, that the rates paid for are not in excess of those accepted by the Stores Purchase Department/Head of the Department after calling for tenders; and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments.
5. I certify that articles of Karnataka Indian produce or manufacture, were not obtained in respect of items No----- in this bill because-----

6. I have satisfied myself that in the case of works let out on contract articles not manufactured in India forming items Nos.----- were supplied by a firm approved by Government and that they satisfy the specifications and tests prescribed by Government.
7. Notice calling for tenders was published in pages ----- of the Karnataka Gazette, dated ----- respectively and in pages of the following newspapers -----
8. I certify that all commission wholesale, retail or special obtainable in respect of the purchases included in this bill have been recovered and that the amount of such commission in whatsoever manner received has been credited to Government in cash [vide Treasury receipts enclosed by deduction form bill No.----- dated ----- or no commission has been allowed by the firm.
9. The tender system was not followed in purchasing items Nos. ----- because -----
10. I certify that in the case of the classes of articles noted below ordered by the Stores Purchase Department from manufacturing firms in Karnataka, they have been got inspected during ----- by the officers of the industries and Commerce Department.
 - (1) Furniture
 - (2) Leather Articles
 - (3) Paints
 - (4) Steel racks and other similar articles of local fabrication.

I certify that in the case of purchase of articles of furniture (vide No. I above) not exceeding Rs.250 in value, I have satisfied myself that they conform strictly to the specifications.

Station ----- Signature and Designation of
Date ----- Drawing Officer.

Countersigned

Station ----- Signature and Designation of
Date ----- Countersigning Officer.

Note:- Such of the certificates as are not necessary should be scored out and those retained initialed by the Head of the office.

FORM 7-A
{ Rule 55 (53) }
Telephone Trunk Call Register

Telephone No-----

Office -----

Place -----

Sl. No.	Date	Name, design & address of the person calling	Name, design & address of the person called	Phone No. with Place called	Nature of the call		In the case of Official calls subject matter of the talk
					Official	Private	
1	2	3	4	5	6	7	8

No. of min of the call	Cost of Private Call	Cost of Govt Call	Total amount of Bill	Initials of the officer incharge of the tele phone	Ref to R.No. and dt. for credit in Govt of the cost of private calls vide column 10	Ref. to the bill of the Telephone Dept & dt. of passing	Remarks
9	10	11	12	13	14	15	16

Note; Subject matter need not be noted in the Telephone Trunk Call Registers maintained in respect of phones used by Ministers. Deputy Ministers and the Judges of High Court. In their case, a note that the call was official and of extreme urgency will be sufficient. The parties called should however be note invariably in the register and private calls paid for by Ministers and Judges of the High Court themselves.

FORM 8
Appendix II
SOUTHERN RAILWAYS

List to credit notes or warrants issued during the month of -----
-----19

Amount passed Rs.-----

(Rupees -----)

Countersigned and certified that the amounts claimed above were actually deducted from the travelling allowance bills of the officers concerned. Certified that the rates charged are not in excess of the prevailing rates for motor bus journeys.

Superintendent of Police,

----- District.

(For use in the Treasury)

Pay Rs.-----Examined and entered.

Treasury Accountant

Treasury Officer.

(For use in the Audit Office)

Admitted -----

Objected to -----

Vide reason -----

Auditor

Superintendent

Gazetted Officer.

FORM 10
(Item No 46 Rule 55)

Rental Certificate for the year 19-----19-----
(for hiring private building for public purposes)

1. Name of the office Department
occupying the building and address

2. Area occupied:
(i) Plinth of the building
(ii) Open area outside the
building

3. Ownership of the building
Name and address

4. Rent fixed for building for the Rs----- per month
year 19-----19----- (Rupees -----only)

Certified that a suitable public building is not available for the purpose required and the rent fixed is reasonable.

signature of the certifying
authority and designation

Place-----

Date-----

No.

Office of the

Place Date

To

The Chief Secretary to Government,
D.P.A.R. (General)
Vidhana Soudha,
Bangalore-1.

Sir,

Subject: Particulars of Air Journeys performed by
Sri -----

As required by Official Memorandum No -----dated-----I
furnish below the particulars of Air Flights undertaken by me on Government
Duty:-

1. Date of Flights
2. Name and designation
3. Flight from to

Yours faithfully
Signature,
Designation.

Copy to

The Treasury Officer,
