



Government of Karnataka

Administrative Training Institute

Lalitha Mahal Road, Mysore-11

WORK BOOK

ON

FINANCIAL & ACCOUNTS MANAGEMENT





Government of Karnataka



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PREFACE

Administrative Training Institute is introducing this Work Book to the participants for Financial Management. This work book is created for participants learning, which serves as a compass to keep the participants on track. It is a resource with background Reading Materials, a description of the Administrative Training Institute approach to training in learning, above all a living document. I am sure this book creates interest in learning process and enhance systematic learning.

At the end of each day a Learning Log is provided to develop Individual Action Plan for the system improvement in the working place. I wish participants will make best use of this Work Book.

**(AMITA PRASAD)
Director General**

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Mapping your Learning Journey

Welcome to ATI, for Financial Management Course. You are about to set off on a Learning Journey with 30 other participants in search of knowledge skills and awareness that will help you take a lead in dealing with the challenges of Financial Management.

An inevitable consequence of change is the need to Learn. Changes may be the result of the introduction of new Technology, Working practices or through the general development, and changing aspiration of people. These often require learning new knowledge, developing skills and accompanying this with changes in attitude.

Three learning Dimensions of this Programme.

Knowledge: As public money is involved in the Govt. transactions, the Role & Responsibility of Drawing and Disbursing officers is to keep the Accounts accurate and submission of Accounts in time to concerned authority. To understand the importance of financial integrity, Legality and Regularity in spending Govt., money. This can be understood by Reading Materials, e-learning, video films and through Resource persons.

Skills: You will improve your skills like interpretation of Rules, Decision making, early settlement of claims, accuracy in maintenance of accounts through interaction with Resource Persons, fellow participants, case studies, group discussion and practical sessions.

Attitude: After gaining knowledge and skills you experience the satisfaction of the quick disposal of records, early settlement of claims, proper maintenance, timely submission of accounts. In financial transaction you adhere to the financial propriety as a man of ordinary prudence, learn through case studies and best practices.

Work book: What's Inside?

The work book is created for your learning, though it looks like a training folder from another look it is:

- a compass to keep the participants to keep on track
- a description of the ATI approach to training and learning
- a resource with background reading materials
- a living document

During the session

- Get in to the habit of capturing your thoughts and feelings at the end of each day. You will find learning log in this work book to do this.
- Take responsibility by concentrating in the learning process.

After the session

- Read the learning log and develop individual action plan for the day to implement in your work place.

Course Schedule

Day 1	Registration and Introductory activities. Eliciting expectations. Inauguration	Role and responsibility of DDO's	Budget a. Preparation b. Updating c. Calculation of Resources
Day 2	Preparation of Bills – HRMS	Submission of accounts reconciliation, Cash book, Vouchers, Kinds of bills, AC bills & DC Bills. M/R Bills	Visit to Treasury
Day 3	Public Procurement KTCP Act & Rules	Case study on Procurement	e-procurement
Day 4	KCSR's Leave account, Increment, T.A.Rules, Recovery of Govt. Dues, Pensionary Benefits New Pension Rules KGID, GPF, Group Insurance	RTI SAKAL Record - Management	Conduct Rules and CCA Framing of charges Financial Irregularity
Day 5	Stress and Time Management	Audit Report Importance of Audit Preparations to give Compliance	Individual Action Plan Evaluation Valediction

OBJECTIVES OF THE TRAINING PROGRAMME

After the training the participants will be able to explain the:-

- General principles of Financial and Accounts Rules.
- Importance of Canons of financial propriety and financial integrity.
- Preparation of Budget, Resource calculation and classification of services.
- Role and responsibility of drawing and disbursing Officers.
- Provisions contained in KTPP Act and Rules and e- tendering process.
- Record Management with reference to RTI & Sakala.
- Preparation of bills through the HRMS
- Reconciliation of departmental figures of revenue and expenditure.
- Terminal Benefits KGID, GIS, GPF and other Pensionary Benefits including NPS
- Compliance to Audit report.

Methodology:

- Lecture followed by Discussion,
- Group Discussion.
- E-learning Module
- Case Studies
- Quiz

DAY 1

Session	Event	Content	Duration
1.	Registration, welcome address Introductory activities	Dr. Smt. Amita Prasad Director General, ATI Mysore To brief the objectives of the training course Eliciting expectations from the participants To orient the trainees to training situation and to make them participate in the training by synchronizing the objectives to the expectations.	09-30a.m to 10-30 a.m. 10-30 a.m to 11-30 a.m.
2	Role & Responsibilities of Drawing & disbursing Officers	General principles of Finance & accounts Rules. Receipt Management Expenditure Management	11-45 a.m. to 01-45 p.m
3	Budget	Preparation of Budget Structure, Preparation , Calculation of Resources, Presentation to Legislature, Voting, Release and Control of Budget. Re-appropriation, surrender of grants Excess expenditure over budget. Performance Budget	02-30 p.m. to 04-45 p.m.

Day 1, SESSION 1

- Registration, Welcome Address & Introductory activities
- Welcome & Setting the Context

Rationale

These Sessions will set the context and by the ground work for a successful program that both meets participant expectations and achieves training objectives in an effective and efficient manner.

Session Aims

- To reach a common understanding of why we are here.
- Address participant's expectations from training program.
- Get to know each other and establish a working relationship.
- Formulate group norms to maximize benefits of the training program.

Indicative content

- Welcome Address - The purpose of participating in the training.
- Eliciting expectations from the participants to Strengthen the contents.

Day 1, SESSION 2

Role & Responsibilities of Drawing & Disbursing Officers

Rationale

The Drawing & disbursing officers of government departments shall have the Knowledge of the accounts and financial rules relevant to the duties, and is expected to be sufficiently familiar with financial and accounts rules, and to maintain and furnish Proper accounts for all government financial transactions and to render accurately and promptly all such accounts to the concerned authorities.

Session aims

- General principles of financial transactions.
- Receipt and expenditure management.
- Sanction of competent Authority.
- Canons of financial propriety.
- Maintenance of financial integrity.
- Custody of money.
- Responsibility of Loss of public money.

Indicative content

- Fundamental concepts.
- Case study.

SUPPORT MATERIAL

- Reading Material.
- Case study.

Day 1, SESSION 3

Budget

Rationale

The estimates are to be prepared by the estimating officer(DDO's)in time as it is time bound and to be submitted to the Head of the department for consolidation and on ward submission to the Finance department, to be placed before legislature for voting. The budget will be distributed to the estimating officers to incur expenditure. Proper control of expenditure through watch register, submitting revised estimates,

Session aims

- Calculation of Resources
- Preparation of Budget estimates
- Release of allotment
- Watch register to control Budget
- Revised estimates
- Additional grants
- Surrender of grants
- Re-appropriation of Grants
- Performance budget
- Heads of accounts
- Indicative content
- General concept

Indicative content

- Fundamental concepts

SUPPORT MATERIAL

- Reading material

Day 1

Personal Learning Log

Please take a few minutes to reflect on what we did today.

Today we covered :

What happened today?

What learning or conclusion have you drawn from this?

What will you do as a result? How do you use this learning in your working situation? (Use Action Plan Format)

Work Exercise for the Day 1

You have reported as Head of the Office during April 2012. Stock verification report reveals that one computer was missing in the office. During enquiry it was found that this happened 3 years back and no report was sent to the Head of the Department and no action was taken to fix responsibility for missing of computer. Now How are you going to rectify it and safeguard the Govt. property.

Reference:

1. Work book, Reading Material
2. ATI Library (Opened upto 8.30 pm everyday)

DAY 2

Session	Event	Content	Duration
1.	Preparation of bills-HRMS	Hand on training for preparation, processing accepting and onward transmission of salary bills to treasury through HRMS	09-30 a.m to 11-30 a.m
2.	Cash Books Reconciliation	Preparation and preservation of vouchers, kinds of bills , Delegation of financial powers Writing of cash books office/general Maintenance & disposal of records M/R Bills	11-45 a.m. to 01-45 p.m
3.	Visit to Treasury	Observation of the movement of bills in the treasury from front office to clearance section. Precautions to be taken in the preparation of bills to avoid treasury objections Importance of TOKEN book	02-30 p.m. to 04-45 p.m.

Day 2, Session 1

Preparation of Bills – HRMS – Practical Session.

Rationale

To understand the preparation and process of uploading the bills to treasury portal through HRMS

Session aims

- Regenerate draft pay bill
- View draft pay bill
- Approve draft pay bill
- View final pay bill

Indicative content

Skill development

SUPPORT MATERIAL

Reading material

Day 2, Session II

Cash Book, Reconciliation, Vouchers, AC Bills, DC bills & MR Bills

Rationale

To understand the importance of Cash book, timely Reconciliation and drawal of money through AC bills and DC bills. Salient features of MR bills

Session Aims

- Office cash book
- General cash book
- Cash received and dispatch register
- Preparation & preservation of Vouchers
- Procedure for reconciliation of revenue & expenditure
- DC bills, AC bills and M/R Bills

Indicative content

- General principle
- Skill development

Support Material

- Reading material
- Case study

Day 2, SESSION-3

Visit to Treasury

Rationale

To understand the treasury transactions with reference to payment in to the treasury and with drawl thereon through bills.

Session aims

- Importance of Token
- Functions of front office in treasury
- Acceptance and passing of bills
- Discussions about the probable objections in the treasury

Indicative content

- General principle
- Skill development

SUPPORT MATERIAL

Field Visit

Day 2

Personal Learning Log

Please take a few minutes to reflect on what we did today.

Today we covered :

What happened today?

What learning or conclusion have you drawn from this?

What will you do as a result? How do you use this learning in your working situation? (Using Action Plan Format)

Work Exercise for the Day

1. During the Audit conducted in the month of April 2012, it was found that the Vouchers for the year 2009 – 10 are unable to produce before the audit. The Vouchers are not tracable in the record room. The FDA Sri. “X” is incharge of Vouchers. Sri “Y” SDA is incharge of the Record Room. You are the Head of the office and assumed charge to that office during Jan 2012. What is the further action you are going to take as Head of the Office.

DAY 3

Session	Event	Content	Duration
1.	Public procurement KTPP Act & Rules	General principles of Public procurement Procurement planning Provisions of the Act & rules under KTPP and procedures.	09-30 a.m to 11-30 a.m
2	Case studies on procurement	Case studies on procurement of Goods & services, works and Consultancy services	11-45 a.m. to 01-45 p.m
3	e- procurement	Process involved in e-procurement Practical session	02-30 p.m. to 04-45 p.m.

Day3, Session 1

Public procurement KTPP Act & Rules

Rationale

- To know the meaning of public procurement, categories concept of public procurement and importance of transparency in public procurement.
- The provisions of the KTPP Act & Rules and other supportive orders.
- Procedures to be followed in procurement

Session aims

- Objectives of procurement
- To explain procurement of
 - Goods & Services
 - Works
 - Consultancy services
- Importance of Transparency in procurement
- Provisions relating to Quotations & Tenders
- Procurement planning
- Standard Tender Documents, preparation, invitation & Issue off
- Publication, opening, evaluation & award
- Contract management

Indicative content

- General principle

SUPPORT MATERIAL

- Reading material
- Quiz
- Acts, Rules Go's, Circulars, (C D)

Day 3, Session 2

Case studies on procurement

Rationale

- To understand various provisions of KTPP with special reference to transparency in procurement through case studies.
- The process of learning through case studies pertaining to deviations from the Act & Rules.

Session aims

Role of Procurement entity, tender inviting authority, Tender accepting authority, tender scrutiny committee, tender bulletin authorities, and negotiation committee.

Procurement involving

1. Inviting tenders without sanction
2. Deviation of procedures
3. Infractionous expenditure
- 4. Lack of tender capacity**

Indicative content

Case study

SUPPORT MATERIAL

Reading material

Day 3, Session 3

e-procurement

Rationale

- To enhance Transparency through automation in the tendering process

Session aims

1. Registration of contractors on line
2. Receipt and submission of tender document through e-portal
3. Submission of all documents , EMD through e-portal
4. Evaluation of both Technical & financial bids through e-portal
5. Award, work order, submission of bill and payment
6. Successful deployment of software.

Indicative content

Hands on practical session

SUPPORT MATERIAL

Reading material

Day 3

Personal Learning Log

Please take a few minutes to reflect on what we did today.

Today we covered :

What happened today?

What learning or conclusion have you drawn from this?

What will you do as a result? How do you use this learning in your working situation? (Use Individual Action Plan Format)

Work Exercise :

Your Office requires 3 steel almaraiyah, 3 tables, 3 chairs for the use of staff. One Lakh allotment under Office Expenses was released for this purpose during 2012-13. Assume that you are in the Month of December 2012. Draft a quotation notification duly incorporating conditions.

DAY 4

Session	Event	Content	Duration
1.	KCSR's,	Increment & Leave account, pensionary benefits, responsibility of pension sanctioning authority, recovery of Government dues & pecuniary loss to Govt. T.A.Bills KGID, GPF, GIS and New Pension Scheme	09-30 a.m to 11-30 a.m
2	Record Management RTI & SAKAL	Record Management RTI Act & Rules, SAKAL Act & Rules with case studies	11-45 a.m. to 01-45 p.m
3	Conduct Rules & CCA	Concept of mis-conduct Framing of charges, departmental enquiry, penalty, appeal.	02-30 p.m. to 04-45 p.m.

Day 4, Session 1

KCSR's

Rationale

Responsibility of pension sanctioning authority in settlement of Pension and family pension claims, Settlement of terminal benefits. Recovery of Govt. dues & pecuniary loss to Govt.

Session aims

- Procedure for updating various kinds of leave account.
- Importance of obtaining Form 1-B in time, filing of nomination in form – A.
- Preparation of pension records as scheduled.
- Intimation to A.G to recover Government dues, and to authorize formal pension in case of pending departmental enquiry.
- Pay fixation and T.A Bills

- Responsibility of PSA in settlement of Terminal Benefits (GIS, GPF & KGID)
- New Pension Rules

Indicative content

General principle and practical session (Skill Development)

SUPPORT MATERIAL

Reading material and Case Study.

Day 4, Session 2

Record Management

RTI & SAKAL

Rationale

To disseminate Act & Rules

Session aims

- Notification under section 4 of RTI
- Notification under section of SAKAL
- Procedures
- Public authorities of RTI & SAKAL & their role

Indicative content

- General principles
- F A Q

SUPPORT MATERIAL

RTI & SAKAL books published by ATI

Day 4, Sessions 3

Conduct Rules & CCA

Rationale

Principles of natural justice under public service

To understand the concept of misconduct. Developing the skill to frame charge sheet. To know about steps involved in departmental enquiry.

Session aims

- Principles of Natural justice
- To explain conduct rules
- Classification, authorities under CCA
- Preliminary enquiry
- Framing of charge
- Conducting of enquiry
- Role of presenting officers & enquiry officers
- Appeal

Indicative content

- General principles
- Case study
- Quiz

SUPPORT MATERIAL

- Reading material
- e-Learning module
- Cases
- Quiz format

Day 4

Personal Learning Log

Please take a few minutes to reflect on what we did today.

Today we covered :

What happened today?

What learning or conclusion have you drawn from this?

What will you do as a result? How do you use this learning in your working situation? (Use Individual Action Plan Format)

Work Exercise 1:

On Sunday 22.4.2012, The Driver of your vehicle met with minor accident in the premises of your quarters. The damage caused to the vehicle was approximately 25000/-. The vehicle was insured with KGID Department. Since you are holding additional charge of other post also you begin to use the vehicle attached to the other post. After 4 months you are relieved from the charge. Now you are required to use the vehicle attached to your original post .

The office has addressed letter to KGID during may 2012 for insurance amount for the repair work. But KGID refused to pay the amount as certain formalities are not done? List out what are the necessary steps to be taken when a Govt. vehicle met with accident for reimbursement of KGID insurance for repair work.

DAY-5

Session	Event	Content	Duration
1.	Stress & Time management	Performance improvement through proper stress management	9-30-a.m to 11-30a.m
2	Audit report	Reply to audit enquiry compliance to audit report, responsibility of DDO's in furnishing Compliance with in due date. CAG report and PAC	11-45a.m. to 01-45p.m
3	Individual action-plan Evaluation Valediction		2-30p.m. to 04-45 p.m.

Day 5, Session 1

Stress and Time Management

Rationale

Performance improvement through proper stress & Time management

Session aims

- To understand the meaning of stress & Time
- To distinguish positive & negative stress
- Identify individual, family, professional & social level stressors
- Methods of managing stress & Time
- To draw plan of action and follow up action towards managing stress

Indicative content

- General principles
- Display of film
- Case study

SUPPORT MATERIAL

Reading material – Published by ATI

Day 5, Session 2

Audit report

Rationale

To know independence & importance of Audit as a constitutional function.
Duty of DDO's to give compliance to Audit report within prescribed time limit

Session aims

- Role of CAG
- Different kinds of audit
- Replies to audit enquiry
- Compliance to Audit report
- Compliance to PAC

Indicative content

General principles

SUPPORT MATERIAL

Reading material

Day 5, Session 3

Individual action-plan

Rationale

- Transfer of Knowledge, Attitude & Skill developed during the training by the participant to subordinate staff.
- System improvement in work place.

Session Aims

The Day wise Action Plan prepared by participants will be consolidated in the Format of Individual Action Plan.

Presentation of action plan prepared by the Participants and refining.

Indicative content

Presentation, Interaction with other participants and refinement.

SUPPORT MATERIAL

Format of Individual Action Plan

Sl. No.	Day	Learning Points	How & Where do you Use	Identify the Supporting System	Remarks
1	Day 1				
2	Day 2				
3	Day 3				
4	Day 4				
5	Day 5				

Evaluation - Course coordinator

Valediction

READING MATERIAL

Financial Management

A government servant means any person serving in connection with the affairs of the government, whether remunerated by salary or not, and includes every person who is authorized to receive, keep, carry or spend money on behalf of government.

Knowledge of the accounts and financial rules relevant to the duties is a necessary part of the equipment of every government servant who handles government money. He is expected to be sufficiently familiar with financial and accounts rules to keep an adequate check over the officials in the office under his control. He should check the accounts as frequently as possible in order to have a check for the possible fraud, misappropriation or irregularity. The government servant will be held personally responsible for any loss. The fact that the government servant has been misled or deceived by a subordinate will in no way mitigate his personal responsibility.

Proper accounts shall be maintained for all government financial transactions and to render accurately and promptly all such accounts to the Accountant General or to the competent authority is the responsibility of the government servant.

All money transactions to which government servant is a party must be brought to account. All moneys received should be paid in full to the government treasury within two days. Separate accounts shall be maintained for government money and non-government money. Government dues shall be accepted in the form of cash, cheque, bank-drafts, postal orders and money orders.

A government officer receiving money on behalf of government must give the payer receipt in KFC Form No.1.

The direct appropriation of departmental receipts to departmental expenditure is strictly prohibited.

It is ordinarily the duty of the department concerned to see that the dues of government are regularly paid into the treasury and prompt action should be taken for recovery of moneys due to government. As payment becomes due demands shall be made and steps taken to ensure prompt realization of amount due and proper accounts are maintained. The controlling officer of every department should closely watch the progress of realization of the revenue under his control and check the recoveries made against the demands.

The controlling officer should obtain regular accounts returns after verification of credits with those in the treasury from the subordinate officers each month. The controlling officer shall consolidate the figures. A reconciliation of departmental figures with those of actual credits in to the treasury on which the accounts of the Accountant General are based is of great importance. Such comparison will check proper realization of departmental revenue.

Role of Government Servant

General Principles (Article 3 of KFC)

Every government servant should

- Ensure that proper accounts are maintained for all government financial transactions with which he is concerned and render accounts accurately and promptly to the concerned authorities.
- Realize that the correct maintenance of accounts is as important a part of his duties as his executive work.
- Understand that knowledge of the accounts and financial rules relevant to his duties is a necessary part of the equipment in order to handle public money.
- Sufficiently familiar with financial and accounts rules to keep an adequate check over the clerks or accountant in the office under his control.
- Check the accounts as frequently as possible in order to see that the subordinates handling account do not commit fraud, misappropriation or any other irregularity.
- Understand that the loss of public money or government fund due to misuse by his subordinate do not mitigate his personal responsibility by putting forth various reasons that his subordinate has misled or cheated him etc.
- Understand that, control over his subordinates is of paramount need, as the provision of the financial code expects him to exercise strict and close control over his subordinates.

Receipt Account

Government servant should ensure (Articles 4 to 6) that:

- All transactions to which any government servant in his official capacity is a party must, without any reservation, be brought to account and
- All moneys received should be paid in full without undue delay in any case within two days, into the Government treasury. [Note: government dues may come in the form of cash, cheque, bank draft, postal orders and money orders. To receive and account these government receipts procedures as laid under Article 4 of KFC shall be followed.]
- No departmental receipts shall be used for departmental expenditure (direct appropriation of receipts for departmental expenditure is prohibited) (Article 5).
- A receipt is issued for the money received on behalf of government (Article 6).
- Separate accounts should be maintained for Government money & non-Government money.

Custody of money (Article 12)

- ✓ Public money in the custody of departmental officers should be kept in cash chest under single or double lock as prescribed in each departmental manual.
- ✓ Cash chest with double locks shall have double lock of different patterns and keys of the two locks shall be kept in the custody of two different government servants.

Expenditure (Article 14)

To incur any item of expenditure there should be competent sanction and budget allotment. The expenditure must have been sanctioned by a general or special order of the authority competent to sanction. Sufficient funds must have been provided for the expenditure in the budget (passed by legislature) for the current financial year or by a re-appropriation of funds.

No government servant may incur any item of expenditure from public funds unless:

- The expenditure must have been sanctioned by a general or special order of the authorities competent to sanction such expenditure and
- Sufficient funds must have been provided for the expenditure in the budget (appropriation act) or by re-appropriation.
- Exception (Article 14A) in the event of delay in getting communication for the allotment of funds, drawing officer may authorize expenditure in anticipation of funds only for pay and the charges on the basis of expenditure in the last month of the preceding year.

Canons of financial propriety (Article 15)

Every expenditure should be relevant to the objectives of the organisation and it should not be more than the occasion demands.

A government servant vested with powers of sanctioning of expenditure when authorizes his subordinates to incur expenditure or he himself incurs an expenditure of public money shall see that it does not contravene the following principles which are termed as the canons of financial propriety:

- Every government servant should exercise the same vigilance in respect of expenditure incurred from government revenue as a person of ordinary prudence would exercise in respect of the expenditures of his own money.
- No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- Government revenue should not be utilized for the benefit of a particular person or section of the community unless
 - (i) Claim for the amount could be enforced in a court of law or
 - (ii) The expenditure is in pursuance of a recognised policy or custom.
- No authority should sanction any expenditure, which is likely to involve at later date expenditure beyond its own powers of sanction.

- The amount of allowance such as TA granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole source of profit to the recipients.

The Accountant General will bring to the notice of Government in the Finance Department breach of any of these canons. It must be remembered that government servant has to satisfy not only himself but also the audit office that there has been no breach of these canons.

Maintenance of Financial Integrity (Article 16)

It is the duty of every government servant not merely to observe complete integrity in financial matters, but also to be constantly watchful to see that the best possible value is obtained for all public funds spent by him or under his control and guard scrupulously against every kind of wasteful expenditure from public funds.

Delay condonation (Article 20)

Delays in payment are opposed to all rules and are highly inconvenient and objectionable. The heads of offices, and departments should understand that the personal claims of government servant under the orders of competent authority should be discharged with the least possible delay. In any case claims should be settled with in one year from the date when it becomes due.

If the claim has to be paid after one year, condonation of delay is necessary. Before condoning, the department has to exercise the following checks:

- (a) claims should be got scrutinized by the inter financial advisor/ chief accounts officer,
- (b) Verification should be done with original records,
- (c) The claims should be established beyond doubt,
- (d) It should not result in wrong or double payment,
- (e) Suitable register to maintain to watch such sanction.

Preparation and form of vouchers (Article 24)

Form of vouchers

- Vouchers should, as far as possible, be in printed forms, in English or Kannada.

- When the use of a voucher in any other language is unavoidable a brief abstract should be endorsed in English or Kannada under the signature of the disbursing officer

Preparation of bill/ voucher

- ✓ All bills must be filled in and signed in ink, when a bill is paid, it shall become a voucher.
- ✓ Exception: Following bills affixed with facsimile signature can be accepted
 - (i) Trunk call, telephone bills
 - (ii) Water charges bills
 - (iii) Electricity bills
 - (iv) Municipalities and corporation tax, water, electricity charges bills
- ✓ Amount of each voucher should always be written in words and figures.
- ✓ Bill or voucher presented at the treasury as a claim shall contain particulars of the
 - (i) The nature of the claim
 - (ii) The amount claimed
 - (iii) The period to which the claim relates to
 - (iv) Orders sanctioning the charge
 - (v) Expenditure head containing major, minor, sub and detail heads
- ✓ All corrections in a bill or voucher shall be attested, correction shall be neatly made in ink.
- ✓ No space in money column shall be left blank.
- ✓ When any kind of bill is prepared in duplicate or triplicate, only one copy should be signed in full, the other copies shall be initialed.
- ✓ When a bill needs countersignature it shall not be sent to treasury without countersignature.

Kinds of bills/ vouchers

Bills or vouchers may arise on account of service rendered by employees of the government or services rendered to government by an external agency.

Services rendered by employees of the government connected with the administration of government.

- Bills or vouchers for services by employees may be in the form of
 - (i) Pay bills/ pay acquaintance
 - (ii) TA bills/ TA acquaintance

- Bills or vouchers for services rendered by an external agency may be towards supply of materials or services connected with the creation of assets.
- For service rendered or supplies made, the payment may be made through
 - (i) Detail contingent bills
 - (ii) Abstract contingent bills (when payment for services or supplies are expected to be made only in cash)
 - (iii) Detail contingent bills not payable in treasury (in the form of final accounts for money drawn on AC bills).

Services connected with creation of assets:

Bills connected with the asset creation work may be in the form of:

- Work bills- prepared on the basis of entries of MBs and NMRs
- While preparing the bills the formats prescribed under the provision of KFC, MCE and Karnataka Public Works Accounts code shall be used. Each bill before scrutiny, particularly supply bills shall contain quantity (stock account) and quality (quality of work or supplies/ supply) certificate.

A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the audit office. .(Art 49)

The head of the office is personally responsible for all moneys drawn until he has paid to the persons entitled & obtain an acknowledgement.(Art 50)

Need for distinct pay order in a voucher (Article 51)

No voucher shall be treated as valid voucher unless

- It bears a specific pay order specifying the amount payable both in words and figures.

- Signed, initiated and dated by hand and in ink by the responsible disbursing officer.
- Note: Cashier and other government servant who are authorized to make payment on passed vouchers shall not make any payment on a voucher unless it bears a pay order satisfying the above requirements.
- An endorsement of passing bill indicating the amount admitted in the bill shall be recorded before presenting the bill to treasury or put up the bill for issue of cheque. Ex: Bill passed for Rupees five thousand two hundred and paise fifty only (Rs. 5200.50)

Signature of the Drawing Officer

- When the bill is passed for payment or paid an endorsement of canceling the bill shall be affixed on the bill. Such endorsement shall contain the cheque number, amount paid and date of payment. This would ensure that the bill will not be paid for the second time.

Disbursement made on behalf of Government (Article 50)

A government servant shall obtain for every disbursement, which he makes on behalf of government:

- ✓ A voucher setting forth full and clear particulars of the claim.
- ✓ In the prescribed form.
- ✓ And obtain an acknowledgement for receiving payment either on the voucher or on a separate paper to be attached to it with signature of the payee signed by hand and ink and indicating the actual date of payment.
- ✓ Attest the thumb impression of a payee in case he is unable to write.
- ✓ Translate and attest the signature and acknowledge to English or Kannada in case a payee acknowledges payment other than in English or Kannada.

Other Provisions of KFC

Sub-vouchers to contingent bills should be cancelled in such a manner that they can not subsequently be used fraudulently to claim or support a further payment (Article 58).

Every Government servant should give proper attention to all objections and orders received from the Accountant General without any delay. (Art 60 of KFC)

The DDO is primarily responsible for the correctness of the amount for which each bill is drawn. If any amount is drawn in excess he is required to make good the excess amount so drawn. (Art 62 of KFC)

It is the duty of every Government servant to see to the prompt adjustment of advances and items under objection outstanding against him in the books of the audit office. If, owing to delay in dealing with the matter, any amount become unadjustable will be recovered prorata from all the officers during whose time they remained under objection. (Art 63 of KFC)

Recoveries from subsistence allowance (Article 94 A)

Subsistence allowance is an allowance payable to a government servant who is kept under suspension and who do not receive salary. Payment of subsistence allowance is determined under the provision of rule 98 of KCSRs.

Detail of amount, which are considered as admissible deduction from subsistence allowances. It shall fall in two categories.

- Compulsory deduction
- Optional deduction

Compulsory deduction

The following recoveries shall compulsorily be made from subsistence allowance.

- Income tax and surcharge on income tax.
- House rent, electricity, water and furniture charges.
- Repayment of loans and advances taken from government at such rates as the head of department may deem it right to fix.

Optional deduction

The following deduction which falls under category of optional deduction should not be made except with written consent of the government servant.

- Life insurance premium.
- Amount due to co-operative credit societies or co-operative stores
- Refund of GPF advance

The deduction of the following nature should not be made from the subsistence allowance.

- Subscription to a general provident fund.
- Amount due on court attachment.
- Recovery of loss of government for which a government servant is responsible.

Under the provisions of Sec. 168 of KFC stores may be declared as obsolete, surplus unserviceable and dispose them by Public Action. The delegation for various drawing and disbursing officers are as in G.O.No. FD 1 TFP 2001, dated 2nd February 2001 under Delegation of Common Financial Powers. This may be followed.

Cash Book

The Cash Book has to be written up from day to day. Both entries of receipts and payments being made simultaneously as and when the transaction takes place. The balance on hand at the beginning of each day being brought forward on the receipt side. The sums received during the course of the day are entered on the receipt side (left hand side). On the expenditure side money spent is entered item by item by recording the voucher number. The Cash Book shall be closed at the end of the day and the balance struck. As per the transactions of the last day of the month details of cash balance has to be given in the Cash Book.

The Cash balance should be checked with the figures in the Cash Book and be attested by the head of the office. In case of deficiency in cash balance, it should be made good at once. If surplus cash is found it should be at once credited to government.

Stock Account

Separate stock account or inventories should be maintained for raw materials and consumable stores, in KFC form No. 33 & 34 showing the receipts issues and balances. In the case of office furniture and other office store, a Day Book in KFC form No. 34-A and a sample ledger account in KFC Form No -34 for each kind of article are sufficient. Once in a year quarter, these registers should be verified. For books & periodicals, separate register to be maintained in KFC Form No.36. when stores rendered obsolete, surplus or unserviceable, a survey report in KFC Form No.34B to be recorded with cases. The same should be disposed by Public auction, by recording the sale account in KFC Form No. 34C.

At least once in a year, in April, the head of the office or one of his Gazetted Assistant should verify the stock. A certificate in KFC Form No. 35 to be attached to the April pay bill of head of office. Such certificate is also required for the first pay bill of relieving government servant during transfer of charge.

The power to write off the irrecoverable value of stores, or public money lost by fraud or by negligence of individuals or other cause, is vested with Government.

A proper record of personal advances drawn and repaid by non-Gazetted government servants should be kept in all offices in a register in the form mentioned in Art. 347 of KFC. A separate register for each kind of advances is not necessary but separate sheets may be allotted in the register for each individual who has drawn advance.

The head of office is responsible for any loss sustained by government through fraud or negligence. He has to take all precautionary steps regarding the movement of cash/cheques/stores, etc., by obtaining adequate security from government servants/contractors/suppliers.

Any deficiency found in cash, should be made good at once by the person responsible for it. If loss takes place, the head of the office should send preliminary report to the Head of the Department and to finance Department in Government, explaining the nature and circumstances with documents. Subsequently, the office head shall conduct detailed investigation and send final report to HOD & secretary to Government. The detailed report should contain the nature of loss, amount involved, persons responsible, citation of documents and its extracts, modus operandi, recoveries made, disciplinary

action/judicial action taken or recommended, defects in the system, steps taken for prevention.

In all offices, a register of valuable documents should be maintained and the receipts and disposal noted therein under the initials of a responsible Government servant. The documents should be preserved.

To conclude it is the duty of every Government servant to observe complete integrity in financial matters and ensure that best results are obtained for the public funds spent by him and strictly guard against any kind of wasteful expenditure. He should not only satisfy himself but also satisfy the requirements of audit.

BUDGET

Annual Financial Statement:

Under Article 202 of the Constitution of India, a statement of the estimated Receipts and expenditure of the State for each financial year has to be laid before the two Houses of the Legislature. This statement is known as the Annual Financial Statement” or “Budget”.

Structure

The receipts and disbursement of the State Government are shown in the Annual Financial Statement in three separate parts viz.,

- I. Consolidated Fund of the State
- II. Contingency Fund of the State
- III. Public Account of the state

Consolidated Fund:

All revenues received by the State Government, all loans raised by the State Government and all moneys received by the Government in repayment of loans from one Consolidated Fund called “the Consolidated Fund of the State”. No moneys out of this fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the constitution of India (vide Article 266 of the Constitution of India, extract of which is given in Appendix1)

Contingency Fund

In pursuance of Article 267(2) of the Constitution of India, the state Legislature has established a contingency Fund, which is in the nature of an impress and is intended to provide advances for meeting unforeseen expenditure arising in the course of a year pending its authorisation by the Legislature by Law (See Appendix II, for the Mysore Contingency Fund Act 1957, the Mysore Contingency Fund Rules, 1957 and the accounting procedure to be followed in respect of the expenditure met out of Contingency Fund). The corpus of the Fund is Rs.20 Crores, vide The Karnataka Contingency Fund (Amendment) Act 1976.

Public Account

The Public Account of the State pertains to all Public moneys received by or on behalf of the State Government which are not creditable Fund of the State (See Articles 265(2) and 284 of the Constitution of India) Disbursements from the Public Account are not subject to the vote of the Legislature as they are not moneys spent out of the Consolidated Fund.

The transactions of Government are classified into different functions representing major divisions of the activities of Government. The functions have been grouped into the following sectors.

Group “A” General Services covering services, such as Defence, Police General Administration etc., which are indispensable to the existence of an organised State and cannot be conceptually allocated to particular groups of beneficiaries.

Group “B” Social and Community services covering activities associated with the provision of basic social services to consumers, such as education, health and social security services as also provision of services needed for community living such as sanitation and water supply.

Group “C” Economic services dealing with activities or assistance provided to agencies in the field of production and trade, such as agriculture, industry, power, transport, storage, communications etc.,

Group “D” Grants-in-aid in contributions and Loans and Advances.

Preparations of the Budget:

The Budget is prepared by the Finance Department and for this purpose it has power to request the Departments of the Secretariat , Heads of Departments and other estimating officers to furnish material on the basis of which the estimates are finalised. The Heads of Departments in turn depend on material furnished by District and other Officers who collect revenue or incur expenditure. Thus the Heads of Departments prepare the estimates on the basis of the material furnished by their subordinate officers in respect of Heads of Accounts with which they are concerned and forward them by prescribed dates to the Finance Department in the forms supplied by that Department

earlier. The departmental estimates should take cognizance only of what are called “standing sanctions” ie., of revenues based on existing law, rule or order and all expenditure incurred by virtue of existing rules and orders.

Proposals which will have the effect of reducing or increasing the revenues, otherwise than in pursuance of authorised codes, or rules and proposals or new expenditure should be submitted to Government separately in proper time and they should not be taken into account in preparing the departmental estimates.

Calculation of resources

The gross estimates on receipt should be prepared separately. It is not permissible to deduct receipt from the charges or the charges from the receipts. But in case of Refunds of revenue the gross collection and the budget is prepared only for receipts. The refunds are not the expenditure of Government, but repayments made out of net receipts. The receipt on capital account is also taken as reduction of expenditure and not on the receipt side. The following sources may be taken as receipts.

1. Taxes levied
2. Fees
3. Duty
4. Grant from State Government/central/other sources.

The estimating officers, in the preparation of budget aim to achieve as close an approximation to the actual as possible. The following instructions should be carefully observed in preparing the estimates.

1. The estimates should be based on the existing rules and rates of taxes, duties, fees, etc, and no increases or reductions in such rates which have not been sanctioned by the government.
2. The estimates should show only the amounts actually expected to be received.
3. Where the estimates for the year will substantially depart from the original estimates, such expected departure should be taken in to account and in estimating the probable realization actual for the past three years and the revised estimate for the current year should be taken into account.
4. In case of collection of outstanding large arrears, such realization during the coming year should be taken into account in framing the estimates of

receipts for that year by showing in the Explanation column with reasons in brief.

5. Conditions may have arisen that enable the estimating officer to forecast some particular effect on the revenue receipt in the coming year eg. Improvement of irrigation work resulting in additional income for supply of water for irrigation, drinking, industrial purposes etc.
6. Some calamity like breaching of an embankment will lead to reduction in revenue receipts.

To conclude it is essential that the estimating officers should consider all relevant data. The average of the past year's actual or the current year's budget or revised estimate should not be blindly accepted as a basis for framing the estimates of the following year.

Proposals for "new expenditure" are examined with reference and comparative urgency of proposals. Only such proposals as are finally accepted by Government will be provided for the budget.

The Accountant General has no direct part in the preparation of the Budget estimates. He however, submit estimates under certain heads of account and renders such assistance as may be reasonably asked for by the Finance Department.

The Finance Department consolidates the Estimates embodying the decision of Government and prepares,-

- I. Summary statement of the financial position for the budget year
- II. Detailed estimates of receipts and
- III. Statement of Demands for grants followed by detailed estimates of expenditure

These statements include both expenditure charged on the Consolidated Fund of the State and expenditure not so charged. A memorandum explaining the variations in these statements is also prepares by the Finance Department. After obtaining the recommendation of the Governor in terms of Article 203(3) of the Constitution of India, the Budget is presented to both the houses of Legislature by the Finance Minister normally by the end of February each year. The procedure adopted by the Legislature after the presentation of the budget is detailed in Chapter IX. After the Appropriation Bill authorising the expenditure out of the Consolidated Fund of the State is passed by both the

houses of the Legislature by the Finance Minister normally by the end of February each year. The procedure adopted by the Legislature after the presentation of the budget is detailed in Chapter IX. After the appropriation Bill authorising the expenditure out of the Consolidated Fund of the State is passed by both the houses of the Legislature and after it has also received the assent of the Governor, the amounts shown therein can be extended during the financial year concerned.

Other Estimates:

Occasions may arise for approaching the Legislature with proposals for ‘votes on account’, ‘votes of credit’ and ‘exceptional grants’ besides supplementary estimates.

Authorisation of expenditure

Except where the expenditure is covered by standing sanctions or where necessary powers have been delegated to the Administrative Department, Heads of Departments and subordinate authorities in this behalf with the concurrence of the Finance Department, provision of funds in the Budget itself conveys no sanction to the subordinate authorities to incur expenditure.

Welcome to HRMS training session

Internet explorer

www.karnataka.gov.in

e-services

hrms

hrms login page

user id –

password –

click login

ddo personel information

click home

then we login to hrms home page

Help module

user manual – kannada & English download and print

also take print of FAQ & solutions for common issues

How to change password :

Hrms login page

click to change password

roles : select as ddo

ddo code : type your ddo code

old password : enter old password

New password : Enter New password

Confirm password : retype the new password

Click – save

Password changed successfully.

SR Details :

make SR details first and don't approve.

Take printout – verify it with concerned employee and approve the SR records in front of that employee.

After that, take printout of approved records and also take signature of the concerned employee and kept it in a separate file.

How to generate hrms Pay bill

It involves 4 steps.

- Regenerate Draft Pay bill
- View draft pay bill
- Approve draft pay bill
- View Final Pay bill
- Regenerate draft pay bill
 - Select month & year & head of account and est
 - Click to Pay roll request
 - Wait for 15 – 20 mnts
 - Again same module, check pay roll request.
 - If it is completed, then click home.
 - Pay roll module – click to view draft pay bill
- **View draft pay bill**
 - Click view draft pay bill.
 - Select HOA, month and year and est.
 - Click to view report.
 - View the draft pay bill that is displayed.
 - Confirm the corrections .
 - If all the corrections done in the draft pay bill, then click home.
 - Click on approve draft pay bill.
- **Approve draft pay bill**
 - Select month , year, approve, est number.
 - Khajane est – enter it as 1 or 2.

- Very important – enter the Correct token number
- After that, click to get button.
- Employees records will be displayed.
- Then click on Accept all button.
- It will ask for approve draft pay bill.
- Click ok to approve the bill.
- But be sure that, all the corrections made in the salary bill. Once the records are approved, we will not make any changes in that month salary bill.
- Then we will get the pay bill number. Click ok.
- Click on home button
- Go to view final pay bill.

➤ **View Final pay bill**

- Select HOA, month , year.
- Select pay bill number.
- Select est
- Select est
- Click on view report
- Then we will get the final pay bill.
- Select print option and take printout of the final pay bill.
- Click on home button.

➤ **To get reports**

- Go to reports module
- Select the deduction format what you want
- For eg : KGID
- In report module, click KGID option.
- Select HOA, month, year & pay bill number and also Est. No.
- Click on view report.
- You will get the KGID deduction report.
- Click on Print option and take printout.
- Click on back button
- Then we will go back to HRMS home page.
- Do the same for all the reports.

How to enter New Insurance details :

- Pay roll module
- Click Insurance details
- Enter Employee KGID number
- Click to get button
- Orange plus with employee name will be displayed.
- Click on orange plus to enter the new insurance details.
- Select the Insurance type
- Eg : KGID, GPF , LIC
- Enter the policy number
- Enter the sum assured amount
- Enter the Monthly Premium amount
- Enter from date and to date
- Click add
- Now Insurance Records are saved. Click ok.
- Click on Accept all button to approve the Insurance details.
- Now the new insurance details are inserted & approved.

To view the Approved records and also to Edit or delete the old records.

- Pay roll module
- Click Insurance details
- Enter Employee KGID number
- Click to get button
- Orange plus with employee name will be displayed.
- Click on approved list which is at right bottom
- Orange plus is converted to blue plus
- Click on blue plus
- Now you are able to view the approved records
- If you want to edit the old record click Edit button
- Approved records are open to edit. Edit the amount or policy number whatever you want.
- Click on update. Click ok.
- Click on unapproved list at the right bottom
- Click on accept all to approve the edit records.
- If you want to delete the old records follow the same step, instead of edit click on delete
- Click ok to delete the records.
- Same steps for Insurance details and Recoveries.

Reconciliation of Departmental figures Revenue and Expenditure

According to Article 346 of the Karnataka Financial Code, the authority administering a Grant is responsible for watching the progress of expenditure on public services and its control and for keeping the expenditure within the Grant. The detailed procedure to be followed by the authority for discharging this responsibility efficiently has been laid down in the financial code. Similarly Article 34(2) of the Karnataka Financial Code prescribes reconciliation of departmental figures of revenue with those of actual credits into the treasuries on which the accounts of the AG are based and is of utmost importance.

Considering on online computerization of treasuries and rendering of complied accounts to the AG (A&A) by the treasuries the process of reconciliation of figures of revenue and expenditure requires a revision. The revised procedure for reconciliation shall be as follows;

The prescribed register in Form 62B (Annexure-iii) broad sheet in form 62C Annexure -IV statement in Form 62D Annexure I and account in form 62E Officers, controlling officers and Chief Controlling Officers. The drawing and Disbursing officer shall reconcile figures of expenditure with those booked in the treasuries by sending their clerks to the district/ sub treasuries and this reconciliation work shall be completed before 5th of each month for the expenditure incurred in the previous month. In case, there are any discrepancies either in the drawals or in classifications of expenditure a statement in annexure VII indicating the discrepancies with voucher number, amount, head of account under which mis-classified and the correct head of account to which it relates has to be furnished by the drawing and disbursing officer to the treasury. The treasury shall incorporate the corrections suggested by DDO before rendering classified accounts to the AG (A&E). The DDO shall forward a copy of the statement and a list of head of account wise expenditure to the Controlling Officer at the District/ Sub-Treasury level.

In respect of post rendering of accounts to the AG (A&E), any rectification of mis-classifications by the treasuries shall be referred to the Controlling Officer / District Level Departmental Officer with voucher-wise details by the DDOs. In case any District Treasury requires verification of vouchers for

carrying out adjustments proposed by the Controlling Officers in cases of Post rendering of accounts, the district treasury shall address the AG (A&E) for verification of the relevant vouchers. The AG (A&E) shall after verification of vouchers communicate the approval of adjustments or otherwise to the District Treasury. The Controlling officer shall furnish the details of adjustments to the concerned DTO and a copy shall be endorsed to the Chief controlling Officer. The DTO after verification and check with Form I shall carry out adjustments in the monthly accounts on hand. The adjustments shall be shown as a district entry in the schedule of payments of the relevant major heads based on the authority for proposed adjustments by the controlling Officer.

The District Controlling Officer shall consolidate the data furnished by all the DDO in the district and forward the district-wise figures to the Chief Controlling Officer or Head of the Department by 15th of the succeeding month. The Chief Controlling Officer shall compile the district-wise expenditure from the statements forwarded by the District Controlling Officers. The Accountant General (A&E) shall forward monthly statements of receipts and expenditure to the Chief Controlling Officers soon after rendering of monthly civil accounts to Government. The Chief Controlling Officers shall reconcile the receipts and expenditure figures as furnished by Accountant General (A&E) with those compiled by him. The Chief Controlling Officer shall be responsible for final reconciliation and forwarding certificates of reconciliation. A copy of the certificate shall also be sent to the Internal Financial Advisor of the Administrative Secretariat. The Internal Financial Advisor of the administrative secretariat shall be responsible for monitoring the progress in reconciliation by the Chief Controlling Officers of his department and shall forward a monthly progress report on reconciliation in the format prescribed in Annexure VIII to Finance Department.

The report of the comptroller and auditor General of India (Civil) for the year ending 31st March 2003 has observed that during 2002-03, 136 controlling Officers had not reconciled expenditure of Rs. 801.61 crores and 131 Chief Controlling officers had not reconciled expenditure of Rs.1369.42 crores for part of the year. Failure to reconcile the expenditure figures by the departments is resulting in increase in number of frauds, defalcations and over-drawls. Consequent on the introduction of Treasury/ Accountant General and in budget allocation availability between the departments and the treasuries. The Government has therefore decided to take stringent action against officers which fail to complete reconciliation of department figures with the treasuries Accountant General (A&E)

In order to see that the process of reconciliation is full and complete, the following measures are also prescribed.

- (i) No sub-treasury/ District Treasury shall permit any non-salary drawl by the DDOs from 10th of the succeeding month, in case, the DDOs have not reconciled the expenditure figures with the Treasury for the previous month. The sub-Treasury/District Treasury officer will, while disallowing non-salary drawal, quote this government order and return the bill with specific observation about non-reconciliation amount pending reconciliation, and period of pendency.
- (ii) The Chief Controlling Officers shall not permit any drawal by the Controlling Officer at the district/state level, in case, district-wise figures are not furnished by the 25th of the succeeding month. The Chief controlling Officers shall instruct District Treasuries in this regard.
- (iii) Administrative Secretariat Department shall instruct the Treasuries to stop all non-salary payments from 15th of the second following month in respect of the Chief controlling Officers who have not forwarded the certificates of reconciliation to the Accountant General / Administrative Secretariat Department.
- (iv) The internal Financial Advisor of the Administrative Secretariat Department shall forward list of Chief Controlling Officers who have not reconciled the figures to the Finance Department every month.
- (v) The Finance Department shall not release any allotment to such Chief Controlling Officers till reconciliation is completed and certified by the Administrative Secretariat Department. All proposals for release by Finance Department will have to be accompanied by a statement by internal Financial Advisor (IFA)/ Administrative Secretary (where there is no IFA) on the status of reconciliation till the previous month.

(G.O. No: FD 02 TFC 2004, Bangalore Dated:09.09.2004)

KGS (Medical Attendance) Rules 1963

KGS (Medical Attendance) Rules is applicable to

- Whole time Govt. Servants
- Govt. Servants under suspension
- Family for the purpose of the Rule means :-
- Wife or husband of Govt. Servant
- Father & mother (Wholly dependent on G.S) of parents are pensioners, draw pension below 6000/-
- They are considered dependent on Govt. Servant.
- Children, step children, adopted children wholly dependent on Govt. Servant.

Authorised Medical Attendant means :

- Medical officers working in Govt. Hospitals or medical institutions
- Medical officers in charge of Respective wing in authorised hospitals or institutions (Schedule – 1_
- Controlling officer : Who countersign the Medical reimbursement bills one Heads of Departments or the officer who countersign the TA bills.

Procedure to Claim Medical Reimbursement Bills :

Treatment at the OPD of the Hospital

The Govt. Servant will get treatment free of cost of the medicine in available in the hospital. Otherwise OPD slip and prescription along with essentiality certificate (Form B) signed by Authorised Medical Attendant and countersigned by the Medical officer in charge of the section is required. After purchase of medicine within 3 months from the date of purchase, Govt. Servant shall prefer claim in medical reimbursement bill (Form C). This bill requires countersignature from controlling officer.

Treatment as inpatient at the Hospital :

The Govt. Servant is eligible lump sum cost of in-patient treatment, at package rate, the following charges are admissible.

Registration, admission, accommodation including diet, operation, injection, dressing, consultant fee, ICU / ICCU, monitoring , transfusion, Anaesthesia, OP, Surgeons fee, Cost of medicines, related routine, essential investigation, Physiotherapy nursing care.

Sl. No.	Basic Pay	Class
1.	Up to 13,000/-	General Ward, Rs. 30/-, Rs. 50/-
2.	Above 13000/- up to 19000/-	Rs. 30/-, Rs.50/-
3.	Above 19000/- up to 28800/-	Rs. 50/- Rs. 75/-
4.	Above 28800 up to 33600/-	Rs. 100/- below 150/-
5.	Above 33600	Rs. 150/- or above

Ward Charges authorised Hospitals (As in Schedule I)

Sl. No.	Basic Pay	Category	Ward / Room
1.	Up to Rs. 16000/-	Gen Ward	Rs. 200/ day
2.	Rs. 16001 – 43200/-	Semi Private Ward	Rs. 750/ day
3.	Rs. 43201 & above	Private ward	Rs.1000/ day

The Reimbursement of the Medical expenses in respect of the diagnostic procedures and treatment taken in the authorised hospital and medical institution (Schedule I) shall be at the same rate fixed for package rate by the Ministry of Health & family welfare GOI under (CGHS) from time to time.

Public Procurement (KTPP Act & Rules)

There are three categories of procurement.

1. Supply of goods and services
2. Construction
3. Consultancy services

The government servants are dealing with public, money hence it is Public Procurement.

The objective of any procurement shall be:

1. Value for money – Economy
2. Equal access and non discrimination
3. Transparency of process and decision
4. Accountability of the officials.

Steps in Procurement:

1. Determine what goods, works and services are to be procured.
2. Identify specification
3. Determine procurement agency capacity
4. Decide on type of contract
5. Decide on quality assurance program
6. Schedule the activity
7. Design the monitoring system.

Procedures to be followed in procurement

Manual of contingent expenditure:

As per Rule 55(4a) “Stores” of MCE, 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 by inviting competitive tender/ quotations when the purchase is held to be large i.e. more than Rs.5000/-.

In the case of purchase up to Rs. 5000/- the officers may exercise discretion to choose most convenient mode of purchase. So in case of purchases up to of Rs. 5000/- cash purchase may be done.

When the cost of the purchase is Rs. above 5000/- and up to Rs. 1.00 lakh in case of goods services and up to Rs.5.00 lakhs in case of works/ 2 lakhs in case of water supply and school building, the procedure is to invite competitive quotations.

Steps in procurement through quotation:

1. Notification through standard quotation formats KQ1 and KQ2
2. Publicity
3. Use of supply order – KSO
4. Contract management.

Notification: A notification shall be issued calling for quotations from the competitive bidders. ***The quotation shall contain:***

- a) Description of the material
- b) Specification (Quality)
- c) Quantity required
- d) Approximate market cost
- e) Last date for submission of quotation
- f) Date, Place and time of opening of quotation.

The most important thing is to arrive at the specification of the material in detail, which shall include physical and quality of material. (example measurement of paper like A4, foolscap & material quality like GSM of the paper) The specification shall be generic and minimum depending on the while framing specification standard specification may also be adopted (ISI). Where ever specification could not be arrived at, sampling method may be adopted. Using of Brand name shall be avoided. In case it is inevitable to quote brand name 'or equal' may be added. Approximate market cost of the specified material has to be mentioned to ensure economy.

Publicity: - The competitive rates for the materials can be had from obtaining more number of bids. This can be achieving through publicity for the notification. The notification can be displayed on the notice board of the important offices like the Gram Panchayat, Taluk Panchayat, Zilla Panchayat, Executive Engineer, Taluk Office, Assistant Executive Engineer, Information and Public Office in case of quotations.

As the range of quotation is between Rs. 5001 to 100000 depending on the cost of the procurement, the notification may be published in suitable news papers as decided by the concerned department heads, the cost of such advertisement shall be as minimum as possible and the matter be as brief as possible . The quotation may also be sent to the selected vendors for obtaining the rates.

Two standard quotation forms KQ₁ and KQ₂ is prescribed in government order No. FD 9 PCL 2004(11), Bangalore dated 06-08-2005 and these forms are to be used. KQ₁ is the form where evaluation to be done for all items put together and KQ₂ where in evaluation to be done for each items separately.

In quotations the rates quoted by vendors shall be valid for a minimum period of 30 days for the purpose of evaluation acceptance and issue of supply orders. There is no minimum time prescribed for submission of quotations from the date of notification.

Evaluation of the quotations to be done on the basis of the factors like the vending of specified material, commercial capability of the supplier who has quoted the lowest rates. The schedule of activities may be determined and supply/ work order may be issued accordingly.

When the consignment is received the goods/ materials are to be tested for quality and specification. Only goods in accordance with the specification and quality shall be accepted and paid accordingly.

The Karnataka Transparency in Public Procurement Act 1999 is brought in to force from 4th October 2000. The KTPP rules 2000 are effective from 24th October 2000. Importance is given to transparency in the Act & rules in all aspects i.e right from invitation of tender till award of tender.

The process involved under KTPP is procurement through open tenders. The principle adopted is equal opportunity and sharing of risk between the client and the contractor.

The following are the stages of procurement:

1. Procurement planning
2. Preparation of notification
3. Invitation to tender
4. Scope and value of contract to be included
5. Preparation and issues of tender forms
6. Receipt and opening of tender forms

7. evaluation of tenders received
8. Award of tender
9. Agreement between the client and contractor
10. Work Order
11. Execution/Contract Management
12. Quality Control.

Government in their circular dated 25th October 2002 issued instruction for procurement planning, packaging and scheduling and making available funds to match the requirements. Planning of packages is an important activity, which needs to be finalized before taking up a project for implementation. The instructions shall be followed strictly in respect of all projects irrespective of the funding agency. The principle behind packaging is the need for technical requirement, for speedy execution, preparedness to invite tender and the expected competition.

The notice inviting tender shall include all the information contained in Rule 9 of KTPP Rules. It shall also include the specification of the material and the estimated cost. The notification shall be published in District Tender Bulletin.

a. The Deputy Commissioner is the District Tender Bulletin Officer.

It shall be also published in the State tender Bulletin if the estimated cost is more than one crore.

- The Deputy secretary in the administrative department is the state tender Bulletin officer.
- In case of all procurements the estimated cost of which is more than 10 crore, it shall find a place in the National Trade Journal also.
- It shall also be notified in the news paper as per the departmental guidelines. If the notification to be done within the district it shall be through District Information Officer. If it also outside the District through Commissioner Information & Publicity.
- Standard tender documents for all categories of procurement are prescribed by the government and are available in the finance department website: www.kar.ni.in/finance.

The KTPP Act, Rules, Government Orders, Circulars etc., are also available in the web site.

The minimum period for submission of tenders from the date of notification of tender bulletin shall be 30 clear days where the cost of tender is up to 2 crores and 60 clear days where the cost of tender is more than 2 crores.

The tender forms shall be prepared and ready for issue on the date of notification in the tender bulletin. Taking application, fixing time for issue of tender forms, issue of tender forms at the end of tender submission period shall be dispensed as in circular dated 1st September 2003.

The minimum validity period of the rates quoted in tender shall be 90 days from the last date of submission of tender. During this period the tenders are to be opened, evaluated for its responsiveness both technically and financially, award of tender, enter in to the agreement and issue of work order/supply order has to be completed.

The tenderer might be awarded a number of contracts based on the requirements of registration in a particular class and he may not be capable to execute them satisfactorily within stipulated time schedule, because of lack of resources and capability. Hence the necessity for qualification criteria.

The qualification criteria to check the requisite resources required for the satisfactory performance of the contract should be appropriately incorporated both in pre-qualification documents and also all other tender documents for works and goods. The model qualification criteria is also given in the circular dated 3rd December 2002

Besides the qualification criteria the available tender capacity of the tenderes are to be assessed before award of contract

To qualify for contracts for which tenders are invited the tenderer must demonstrate the experience and resources sufficient to meet the aggregate of the qualifying criteria for the individual contracts.

Tenderers who meet the minimum qualification criteria will be qualified only if their available tender capacity is more than the total tender value.

The tender documents for works /supply estimated to cost more than 20 lakhs, but below Rs. 50 lakhs where single cover system is followed should have post qualification criteria. Which have to be satisfied by the lowest evaluated responsive tenderer both for the aggregate qualification criteria as

well as available tender capacity before taking decision on the award of the contract.

$$\text{Assessed Available Tender Capacity} = (A*N-B)$$

Where

A=Licensed capacity for the item of supply

N=Number of years prescribed for completion of the for the supplies for which tenders are invited

B=Number of existing commitments to be supplied during the next year

The tender accepting authority shall cause the evaluation of the tenderers to be carried out strictly on the basis of the qualification criteria prescribed in the tender document and also on their available tender capacity. In view of the above it is reiterated that the contracts should be awarded only to the lowest technically and commercially responsive tenderer.

When the estimated cost of procurement exceeds Rs. 50 lakhs in value, the tender inviting authority shall follow the two-cover tender system. The first cover shall contain experience and past performance, capabilities with respect to personnel, equipment, financial status and capacity and other information relevant the tender including EMD. This cover is known as The Technical bid. The second cover-financial bid shall contain prices quoted by the tenderers only.

The tender accepting authority qualify those tenderers who have submitted a technically responsive tender, who are qualified for considering the financial bid in the second cover.

The award of contracts shall be to the lowest technically and commercially responsive tenderer. A notice of award of contract be issued to the awardee to submit the agreement along with 5% performance deposit and a time 20 days be given to furnish PSD and get in to agreement. If the contractor fails to do so the EMD shall be forfeited and the contract is treated as non-responsive.

After the agreement and submission of PSD work/supply order shall be shall be issued for execution of the contract.

The contract document shall specify the schedule of delivery/ progress chart of the contract which is binding on the contractor. If the contractor fails

to adhere to the progress shown in the Standard tender documents, Liquidated damages shall be levied as in contract data.

Standard tender documents are prescribed for all category of procurement including quotation. These tender documents are mandated and has to be used invariably. All the tender documents include Instructions to tenderers, General conditions of contract, special condition of contract, format for agreement and contractor data. Conditions specific to the contract shall be included in special condition of contract.

The object of the contract is quality and economy. If the contract is awarded to the lowest technically and financially evaluated bidder, economy is ensured but the quality has to be ensured while execution as per specification by the officer in charge of procurement. This can be ensured by testing the material/ work for their quality. This is quality control of the procurement. Instructions are issued in Government order dated 17th February 2005 for third party quality control.

Procurement of consultancy services is different from that of goods and works. The following steps shall be followed during hiring of consultants.

1. Preparation of the terms of reference for the assignment (TOR)
2. Preparation of the cost estimate to determine the budget of the assignment
3. Advertising to invite the expression of interest from consultants
4. Shortlisting to identify consultants qualified for the assignment
5. Preparation and issue of the Request for proposal
6. Preparation and submission of proposals by the consultants
7. Evaluation of the technical proposal.
8. Evaluation of the financial proposal
9. Award of contract

The procurement entities shall follow the procedures laid down to ensure transparency to get best result in terms of quality and economy.

Since the standard tender documents have been prescribed, any addition to be made, it has to be made in the special condition of contract.

Those projects which are funded by outside funding agency, such funding agency issues instruction in their scheme documents regarding procurements, that shall be followed, which is exempted under Sec.3 of KTPP Act 1999.

Exception to procurement from the provisions of KTPP

The provisions of regulation of procurement shall not apply to the following Procurement under section 4 of the Act

(a) During the period of natural calamity or emergency declared by the Government;

(b) Where the goods or services are available from a single source or where a particular supplier or contractor has exclusive rights in respect of the goods or services or construction work and no reasonable alternatives or substitutes exist:

Provided that for the purpose of this clause there shall be a committee of three experts consisting of one technical representative of the procuring entity one technical representative of the Government organisation dealing with similar procurement and one representative from a reputed Academic or Research Institution or Non-Commercial Institution having expertise in such line to examine and declare that the goods or services are available from a single source.

(c) Where the procuring entity having procured goods, services or technology from a supplier or contractor determines that additional supplies must be procured from the same supplier or contractor for reasons of standardization and compatibility with the existing goods service or technology;

(d) Where the goods or services are procured from certain Departments of Government, public sector undertakings, statutory boards and such other institutions specified by the Government and such goods are manufactured or services are provided by them, for a period not exceeding (three years)* from the date of commencement of this Act;

** “(e) where the procurement is by the Government Departments, State Government Undertakings, or any Board, Body or Corporation established by or under any law and owned or controlled by the Government or Zilla Panchayats constituted under the Karnataka Panchayat Raj Act, 1993 or City Municipal Corporations established under the Municipal Corporations Act, 1976 or City Municipal Councils established under the Karnataka Municipalities Act, 1964 or the Hyderabad Karnataka Areas Development Board constituted under the Hyderabad Karnataka Area Development Board Act, 1993 or Malnad Area Development Board constituted under the Malnad

Area Development Board Act,1991 or the Bayaluseeme Development Board constituted under the Bayaluseeme Development Board Act,1994,-

(f) in case of construction works of all types the value of which does not exceed rupees five lakhs;

- in case of goods or services other than construction works the value of which does not exceed rupees one lakh;
- where the procurement of goods or services is by the Grama Panchayats and Taluk Panchayats constituted under the Karnataka Panchayat Raj Act, 1993, Town Municipal Councils or Town Panchayats constituted under the Karnataka Municipalities Act, 1964 or Urban Development Authorities constituted under the Karnataka Urban Development Authorities Act, 1987,-
- for the purpose of implementing mini water supply scheme or construction of school rooms and the value of such procurement does not exceed rupees two lakhs; and
 - for other purposes and the value of such procurement does not exceed rupees one lakh”.
 - Where the goods or services are procured under rate contracts from the Director General of Supplies and Disposals or from Association of State Road Transport undertakings; and

(g) in respect of specific procurements as may be notified by the Government from time to time.

(h) in respect of spot purchase of cotton by Spinning Mills, Purchase of Oil seeds by the Karnataka Agro-Industries Corporation or the Karnataka Co-operative Oil Seeds Grower’s Federation, purchase of sugarcane by the Sugar Mills, direct purchase of paddy by the Agriculture Produce Market Committees and the Karnataka Food and Civil supplies Corporation, purchase of cloth by the Karnataka Handloom Development Corporation, purchase of silk by the Karnataka Silk Industries Corporation, purchase of milk by the Karnataka Milk Producers Co-operative Federation, purchase of palm oil by the Karnataka Food and Civil Supplies Corporation and the Karnataka Co-operative Oil Seeds Grower’s Federation, purchase of cloth by the Government Departments and public sector undertaking from the Karnataka Handloom Development Corporation and purchase by such other organizations or purchase of any other material as may be notified by the Government from time to time.

e-procurement

The electronic tendering process is introduced to enhance transparency through automation in the tendering process in addition to the conventional tendering procedure. In this the Tender document can be obtained as were as bids can be submitted to electronic tender box through internet. Automation of the procurement transactions reduces human error, enhances the reliability of the data, brings in transparency to the Govt. procurements and facilities standardisation of processes.

The e-procurement application provides automatic bid evaluation based on the evaluation parameters given to the system. Tender documents containing the details are hosted on the website. The documents can be downloaded by the interested suppliers free of cost, from the day of publication of a tender. Suppliers are no more dependent on the officials for various details. At any time in the procurement cycle any person associated with the transaction can check and know the status of the transaction. The Govt. Of Karnataka has standardized almost all the tender formats for works, goods and services to make the process easier.

Purpose of e-procurement.

- Reduce the time and cost of works / services / goods from both vendors and Govt.
- Ensure better value for money spent through increased competition.
- Standardise the procurement processes across govt. departments.
- Provide single window shop for all procurements
- Provide equal opportunity to all vendors.

Steps in Electronic Tendering Procedure

1. In electronic tendering process the contractor can register through online through concerned web/link (www.eproc.gov.in) e-tendering register me or by sending a request to the tender inviting authority.
2. The contractor will have to request the tender from through website and send the form fee to the concerned office through courier or nay method

so as to reach the authority on or before last date of issuing the Tender documents.

3. After receiving the Tender documents through the website, file them and submit the completed tender documents in to the electronic tender box online before the last date and time of submission of completed tender documents.
4. The contractor is required to attach his scanned signature and submit the document.
5. EMD document should be scanned and attached along with the bid and original EMD document should be submitted to concerned office before the date of opening.

e-procurement models of Govt. Of Karnataka

- Envisioned as an end to end platform i.e all stages of procurement from indenting until payment will be handled electronically.
- A single platform will be shared by all Govt. Agencies in the state.
- Fully PKI – enabled system.
- Contractors will not be required to visit govt. offices to participate in tenders and also for bid submission.
- Payment due to contractors will be paid electronically using NEFT.
- Implemented on private – public partnership basis.

Reforms :

- Centralized supplier registration; Register once and participate in all tenders floated in e-procurement platform.
- Receipt of EMD and Tender processing fees using e-payment credit card, direct debit, NEFT and over the counter.

Annual Increment (Rule 51)

A government servant will get increment after completion of one year of continuous service, unless it is withheld by competent authority.

While earning the first increment, if the date of increment is other than the first of a month, it shall be preponed to the first of that month, though one year is not completed. This has to be recorded in service register, thereafter the date of increment is 1st of the month in subsequent years.

All duty periods, periods of leave with pay and allowances, earned leave on medical certificate, duty and post on foreign service, period of absence treated as H.P.L. under 106-A and 162 of K.C.S.Rs, periods of training, joining time, compulsorily waiting period counts for increment.

While computing the 12 months period for allowing the increment, the following shall be excluded:

- (i) period of suspension treated as such
- (ii) period of unauthorized absence under rule 106-B of K.C.S.Rs
- (iii) the period of transit during request transfer ultimately treated as dies non
- (iv) extra-ordinary leave availed by government servant otherwise than a medical certificate.

If a government servant is on leave on the date of earning increment, the monetary benefit of that increment is payable from the date of resumption to duty. However, the increment date will not be postponed.

Stagnation Increment

(G.O. No. FD 3 SRP 96, Bangalore 18-03-1996)

A Government servant who stagnates at the maximum of the scale of pay applicable to the post held by him is eligible for the benefit of 5 stagnation increments annually in the entire service at the rate of increment last drawn.

Government Order No. FD 12 SRP 2012(VII) Bangalore, Dated 14th June 2012.

The stagnation increment in respect of Govt. servants who stagnates at the maximum of the time scale applicable to the post from the existing five increments to **eight** increments with effect from 1st April 2012.

The Sanctioning Authority :

Sl. No.	Groups	Sanctioning Authority
01	Heads of Department	Secretary of the concerned Administrative Department
02	Group A & B	Heads of Department
03	Group C & D	District level officers in the rank of group-A. If the district level officer is below the rank of group-A in any department, then divisional level officer. If the divisional level officer is also below group-A in any department, then head of the department.

The grant of stagnation increment shall be subject to the following conditions:-

1. The satisfactory service for the purpose of stagnation increment is in the same manner as suitability for promotion is determined.
2. Passing of departmental examinations prescribed for the promotion post need to be taken into account.
3. Those who forgo promotion are not eligible to get stagnation increment.
4. A government servant who has reached maximum in the time scale and gets promotion or T.B.A. or automatic grant of special promotion to senior scale of pay rules 1991, can exercise option to continue in the old scale until he gets stagnation increment and thereafter his pay in the promotion post, T.B.A. or senior scale can be fixed.

Special increment for adopting small family norms

(G.O.No.FD27SRS85, Bangalore 01-10-1985 and subsequent orders)

- A government servant who undergoes sterilization operation after having one or two living children may be granted a special increment in the form of 'personal pay'.
- Female government servants must be within reproduction age group of 20 – 45 years and male government servant should not be over 50 years.
- The sterilization operation can be undergone either by the state government servant or his/her spouse.
- The rate of special increment would be equal to the minimum of the time scale of pay.
- The benefit of special increment would be admissible from the first of the month following the date of sterilisation.
- Declaration in form-II is essential along with the certificate issued by medical officer in form-I in case operation is conducted in private hospital, counter signature of district medical officer is required.
- If both husband and wife are government servants' special increment can be drawn by either the husband or the wife and not by both.
- A government servant claiming the incentive under this order should submit an application to the competent authority within 2 years from the date of sterilisation operation; otherwise the claim will be forfeited. Government servant or his or her spouse undergoes sterilisation operation having one child is exempted from paying professional tax.

Traveling allowance (Rule 449 to 571 KCSR)

T.A means an allowance granted to a Govt. servant to cover expenses which he incurs in traveling in the interest of public service.

Category	Pay range
I A	Rs.40050/- and above
I B	Rs.34500 to 40049
II	Rs. 22200 to Rs.34499
III	Rs. 16000 to Rs.22199
IV	Below Rs.16000

Rule 451 for the purpose of the Traveling allowance rules government servants shall be divided in the categories based on their actual pay

The rates of daily allowance for halts within the state and outside the state are as follows:

Halts within the State

Halts outside the State

Category To which Govt. Servant belongs	Bangaluru	Other cities with Municipal Corpn	Other places Within the State	Ahmedabad, Mumbai, Delhi, Kanpur, Gaziabad, Chennai, Nagpur, Srinagar, Goa, Daman	Pune, Calcutta, Simla, Lucknow, Hyderabad, Mussorie, Diu, &	Other places
1	2	3	4	5	6	
I A & IB	Rs.340	Rs.285	Rs.225	Rs.405	Rs.340	
II	Rs.250	Rs.195	Rs.165	Rs.340	Rs.250	
III	Rs.195	Rs.165	RS. 135	Rs.285	Rs.165	
IV	Rs. 135	Rs.130	Rs. 115	Rs.195	Rs. 135	

Daily Allowance will be calculated as follows:

Halt up to 6 hours	: Nil
Halt exceeding 6 hrs but not exceeding 12 hrs	: Half D.A
Halt exceeding 12 hours	: Full DA
Halt exceeding 24 hours	: One DA for every 24 hrs for fractions of 24 Hours D.A will be calculated as above (Rule 514)

Free Boarding & Lodging

Rule 529: When a government servant is provided free boarding and lodging at the expense of government only $\frac{1}{4}$ DA will be allowed to him / her.

If only boarding or only lodging is provided free, he / she may draw half the D.A.

T.A. on transfer (Rule 532 to 539)

Traveling allowance may not be drawn by a government servant on transfer from one station to another unless he is transferred for the public convenience and is entitled to pay during the period occupied by the journey.

No TA is admissible if a transfer is ordered at the request of the Government servant.

In the case of transfer in public interest, the following TA is admissible:

1. Fare or mileage for self & family members
2. Daily allowance for self and family members
3. Cost of carriage of personal effects
4. Transfer grant

Definition of family for purposes of transfer T.A. (Rule 8(16) KCSR)

“Family” for the purpose of transfer TA means

- Wife/Husband
- Legitimate children and step children residing with and wholly dependant on the Government servant
- Parents who are residing with and wholly dependant on the government servant.

Government servant may draw the actual cost of carriage by goods train of personal effects up to the following maxima:

Category of Govt. Servant	Kilograms
I	5000
II	3000
III	2000
IV	2000

A government servant who carries personal effects by road between places un-connected by rail may claim the following charges.

Category of Govt. Servant	Rate per K.M.
I A, IB & II	Rs.15.00 per K.M
III and IV	Rs.10.00 per K.M

Where door to door facility is not available for transportation of his personal effects, a Government servant on transfer shall be entitled to road mileage, at the following rates from the place of residence to the railway station or place of delivery of goods and vice versa.

Category of Govt. Servant

Rate per K.M.

I to IV

Rs.30/- in Municipal Corporation area and Rs.15/- in other areas

Transfer Grant

A government servant on transfer in public interest involving change of headquarter from one station to another station shall be allowed to draw a lump sum as transfer grant as follows:

Transfer Grant :

Category

	Within District	Out-side District
IA, IB and II	3750	6000
III and IV	1500	3000

Receipts & Certificates not necessary

As per G.O. No. FD 10 SRS 71 dated 1-2-1971 (para 14) the practice of insisting on Receipts or Certificates has been dispensed w.e.f. 1.4.1971.

1. T.A to Govt.servants deputed to Foreign Service (Rule 539)
2. TA & DA to Govt.servant deputed to training/study etc., (Rule 61)
- 3 T.A. to families of Govt.servants who die while in service (Rule 540)
- 4 T.A to Govt.servant to proceed to their home town after retirement (Rule 548A)
- 5 T.A to Visit home town to government servants (Rule 549)
- 6 L.T.C to any place in India to Govt. servants. (Rule 553B)
- 7 T.A to attend departmental Inquiry (to give evidence) (Rule 556A)
- 8 T.A during suspension when called upon to give evidence (Rule 556B)
- 9 T.A to obtain medical advice. (Rule 559)
- 10 T.A to pensioners and to persons not in Govt.service
When they are summoned to give evidence (Rule 569)

Pension (Prior to 1.4.2006)

Superannuation Retirement : On attaining the age of 60 Govt. Servant will retire from Service.

$$I. \quad \text{Pension} = \frac{\text{Emoluments}}{2} \times \frac{\text{Qualifying Service (Half Years)}}{66}$$

Minimum Pension = Rs. 4800, Maximum Pension = 39900

Last month Basic Pay is treated as emoluments

All duty periods, leave with pay and allowances, period of probation, Period of training Counts as Q.S. Over and above 3 years of EOL is treated as Non QS. Up to 3 years EOL is treated as Q.S. (244- A).

Dies non and suspension period treated as such are non Q.S

Special addition to Q.S. Those joined service after 30 years, a special addition over and above 30 years will be given depending on the Govt. Order prevailing at the time of retirement. (Rule 247 – A)

$$II. \quad \text{Retirement Gratuity} = \frac{\text{Emoluments}}{4} \times \text{Qualifying Service}$$

Maximum 10 Lakhs.

$$III. \quad \text{Commutation Value of Pension} = \frac{\text{Pension}}{3} \times 12 \times 9.81$$

No Maximum Limitation

Family Pension

Family Pension is admissible to those who joined service prior to 1.4.2006

30% of emoluments is family pension irrespective of ABCD Groups
Min Rs. 4800/-, Max. Rs. 23940/-

Death while in service

1. Less than seven years of Q.S

i. 30% of Emoluments is Family Pension

2. Seven years or more Q.S

ii. 2 times the family pension or 50% of Emoluments which ever is less payable for next 7 years from the date of death.

Family : Wife or Husband as the case may be dependent children.

Wife or Husband – Family Pension Life time

Son 18 years

Unmarried Daughter – 21 years.

New Defined Contributory Pension Scheme w.e.f 1.4.2006

The new defined contributory Pension scheme shall be mandatory to all new recruits to the State govt. service joining on or after 1.4.2006. This scheme is also applicable for the members of All India Services (Karnataka Cadre) joining the All India Service on or after 1.1.2004 and it is mandatory.

The monthly contribution shall be 10% of Basic pay and Dearness Allowance there on to be paid by the employee and matched by the State Govt. in equal proportion.

The contributions and returns there on shall be deposited in a non withdraw able pension Tier -1 Account, the existing provisions of defined benefit pension and GPF shall not be available to the new recruits joining service on or after 1.4.2006.

However, persons who were already in Regular Govt. Service prior to 1.4.2006, apply for post in the same or other Departments under the State Govt. Service through proper channel and on selection they are relieved or tender technique resignation under rule 252(b) of KCSR and subsequently join the new posts on or after 1.4.2006 will not be treated as new recruits. They are governed by pension benefits under existing rules (KCSR). (Go. No. FD (SPI) 01 PEN 2007 Dated 12.07.2007)

The State Govt. adopted and availed the services of NPS Architecture regulated by Pension Fund Regulatory Development Authority (PFRDA) and enter in to separate agreements with new Pension System Trust (NPS) and National Securities Depository Limited (NSDL) for operationalisation of NPS to State Govt. Employees. The same is adopted to All India Service Officers also, who joined this scheme.

The Director of Treasuries is designated as the State nodal officer responsible for the over all implementation of the NPS.

New Pension System Cell (NPS Cell) headed by Deputy Director NPS is created under Treasury Department and over all control of the Director of Treasuries.

Director of Treasury shall register with NSDL which is the central record keeping agency (CRS) for NPS. District Treasury Officer (DTO) and ATO shall also register themselves with NSDL.

All drawing and disbursing officers (DDO) and eligible AIS officers would be registered provisionary with CRS by the NPS cell based on information available with HRMS and DPAR.

NSDL will allot unique registration number to DDO's and Permanent Retirement Account Number (PRAN) to AIS officers (Subscribers to NPS). The unique NPS registration numbers and PRAN's shall be updated in the HRMS by the DDO's. These unique NPS registration nos. and PRAN's should be mentioned in every NPS schedule, submitted to the treasury or the NPS cell.

The nodal officer of Treasury shall upload details of monthly contribution and matching of State Govt. contribution to the CRA and transfer the contributions of the officers and the Govt. to the Trustee Bank. (Bank of India)

Role and Duties of DDO's :

DDO's have to plan a primary role in the NPS they shall effect deductions as prescribed and backlog contribution.

3. Register with CRA vide application N3 through concerned treasury officer.
4. Provide in duplicate, partly filled Registration Forms S1 from the HRMS to the officers obtain back file and certify in section B of the form and update in the HRMS. Attest the hard copy of the form and forward it to concerned treasury officer. Another attested copy placed in the service register of the office.
5. Distribute PRAN kits received from CRA to the respective officers.
6. Generate NPS schedule I for current contribution, NPS schedule II for back log contribution NPS schedule III for lump sum backlog contribution paid directly outside the salary by the officer.

7. Forward DD and Schedule III to the Treasury Officer for the officers opting payment of backlog in one lump sum outside the salary.
8. Verify the Govt. backlog contribution schedule IV for each officers and consolidate in schedule V for all officers.
9. Certify the schedules IV & V and submit them in the HRMS system.
10. Send signed and certified print copies of these schedules to the NPS cell, Dept of Treasures Bangalore for payment.
11. Enter Changes in the pay in the HRMS promptly
12. Following Records to be Maintained.
 - Statement of Officers/ Subscribers transactions
 - Officers / Subscribers retirement details
 - Indicate in the LPC, month up to which his contributions have been recovered during transfer.

Govt. Servants under this scheme exit at the age of superannuation for Tier – I of the pension system. At exit the Govt. Servant shall be mandatorily required to invest 40% of pension wealth to purchase an annuity. The annuity shall provide for pension for the life time of the employee and his dependent parents, spouse at the time of retirement, 60% of remaining pension wealth will be given to Govt. Servant.

Karnataka Government Insurance Department (KGID Rules)

Insurance under these rules shall be compulsory for every Govt. Servant including a probationer from the date of joining service. Every Govt. Servant before drawal of first salary submit proposal and pay first premium and undergo medical examination as per rules. The DDO shall not draw first salary unless he has complied with this requirements.

Minimum and maximum limits of premium :

GOVERNMENT OF KARNATAKA

No. FD 20 KGID 2012

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated:26.07.2012

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 3, read with the proviso to sub-section (2) of Section 3 of the Karnataka State Civil Services Act, 1978 (Karnataka Act No. 14 of 1990), the Government of Karnataka hereby makes 'the following rules further to amend the Karnataka Government Servants'(Compulsory Life Insurance) Rules, 1958, Namely.

Title and commencement:-

(1) These rules may be called the Karnataka Government Servants' (Compulsory Life Insurance) (Amendment) Rules, 2012.

(2) They shall be deemed to have come into force with effect from the first day of April 2012.

2. Substitution of rule 8:- For rule 8 of the Karnataka Government Servants (Compulsory Life Insurance) Rules, 1958, the following shall be substituted, namely:-

"8(1) The minimum rate of monthly premium payable by a Government servant who has assured or who assures his life in the Karnataka Government Insurance Department shall be fixed, as indicated in the table below, with reference to the scale of pay of the post held by him.

Table

SI.No.	Scale of Pay (in Rs.)	Amount of minimum monthly premium (in Rs.)
1	9600-14550	750
2	10400-16400	840
3	1 1000-19000	940
4	1 1600-21000	1020
5	12500-24000	1 140
6	13600-26000	1240
7	14550-26700	1290
8	16000-29600	1430
9	17650-32000	1550
10	19000-34500	1670
11	20000-36300	1760
12	21600-40050	1930
13	22800-43200	2060
14	24000 45300	2170
15	26000-47700	2300
16	28100-50100	2440
17	30400-51300	2550
18	32800-52500	2670
19	36300-53850	2820
20	38100-55200	2920
21	40050-56550	3020
22	44250-60600	3280
23	48900-63600	3520
24	52500-73000	3920
25	56550-79800	4260

(2) A Government servant may, at his option propose insurance on a premium higher than the minimum prescribed for the scale of pay of the post held by him.

(3) Where a Government servant is promoted or appointed to a post carrying a scale of pay higher than that held by him and there is no likelihood of his reversion to his original post, he shall so effect further insurance as will make the total premium equal to an amount which shall not be less than the minimum amount of monthly premium prescribed for the scale of pay applicable to the post to which he is promoted or appointed.

Provided that the Government Servant shall not be allowed to increase the rate of his monthly premium unless the appointing authority certifies that the Government Servant is not likely to be reverted.

(4) A Government servant who is granted selection time scale of pay or senior scale of pay assigned to the post held by him, in accordance with the provisions of the Karnataka Civil Services (Time Bound advancement) Rules, 1983 or the Karnataka Civil Services (Automatic Grant of Special Promotion to Senior Scale of Pay) Rules, 1991 shall so effect such further insurance as will make the total premium equal to an amount which shall not be less than the: minimum amount of monthly premium prescribed for the said selection time scale of pay or the senior scale of pay, as the case may be."

By order and in the name of the
Governor of Karnataka,
(N. LAKSHMANA)
Under Secretary to Government
Finance Department (Admn. & Advances)

The sum assured by a policy on attaining the age of 55 years will be paid to the insured.

The premium will be stopped 3 months earlier to maturity date and application for final settlement is required to be made by Govt. Servant.

In case of death the assured sum along with accrued bonus will be paid to the nominee. The Govt. Vehicles have to be insured by the KGID for the first and third party as the case may e. The responsibility of insuring the vehicle rests with primarily on DDO and also on Driver of the vehicles. In case of accident of Department vehicles a police complaint has to be lodged, damage assessed by the transport department and claim has to be preferred.

Group Insurance :

Group Insurance is introduced for State Govt. Employees w.e.f 1.4.1982. Those who are in service on 1.1.1982 treated as “members” for the Group Insurance. Those who joined after 1.1.1982 are treated as “Employee”. They become member only from next January i.e 1.1.1983. Similarly those who join service on First of January of any year are treated as members, those who joined service after January of any year will became member w.e.f first of next January.

Pay Scale	Group	Subscription	Savings Fund	Insurance Fund	Insurance Compensation
28100 – 50100 & above	A	240.00	168.00	72.00	2,40,000.00
21600-40050 & above	B	180.00	126.00	54.00	1,80,000.00
Above the scale of 9600-14550	C	120.00	84.00	36.00	1,20,000.00
9600 -14550 & posts specified in Schedule IV of CCA Rules	D	60.00	42.00	18.00	60,000.00

Deduction of Subscription to GIS is as follows :

Eg.1 : If a Govt. Servant (Group A) joins service on 01.01.2011, subscription of 240 to be collected along with duty report . It covers risk for the month of Jan 2011. Also Rs. 240 to be deducted in Jan 2011 pay bill. This amount covers risk for the month of Feb. 2011 and so on. Since subscription paid on the date of joining service, subscription shall not be deducted during the last month of service. (Retirement / Death).

Eg. 2 : Suppose If a Govt. Servant (GPA) joins service on 10.4.2011, only insurance fund i.e Rs. 72 to be collected on the date of joining service. Rs. 72

to be deducted in April 2011 pay bill. So that risk will be covered. In Dec. 2011 pay bill Rs. 240 to be deducted. On 1.1.2012 the Govt. Servant becomes member of the scheme.

Eg. 3 : A Group “B” officer Joins service on 12.9.2007, he was promoted on 10.4.2011 as Group “A” officer. How do you deduct Group Insurance Amount?

Ans : Since the Group “B” officer Joins service other than 1st of the Year he is treated as “employee” for the scheme. On the date of Duty report (12.09.2007) Insurance fund of Rs. 54 to be collected. In the September 2007 fund of Rs. 54 to be collected. In the Sept. 2007 pay bill again Rs. 54 to be deducted. During Dec. 2007 pay bill Rs. 180 (subscription for Group “B”) to be deducted and so on.

Since the officer promoted on 10.4.2011 the rate of subscription remain the same. Only during the month of Dec. 2011 pay bill Rs. 240 subscription to be deducted and he becomes member for Group “A” only from 1.1.2012. Upto 31.12.2011 he is eligible for Group “B” Insurance cover any though he is promoted and reported as Group “A” officer to eligible for Group “A” Insurance cover, he has to wait until next January.

Suppose if the officer dies on 10.11.2011, he is eligible for 1,80,000 and not 2,40,000

Benefits after Retirement

Savings Fund + Interest

Benefits Due to Death while in Service

Savings Fund + Interest + Insurance coverage.

Procedure for Drawal During Retirement

1. Bill form Annexure “C” of GI Rules
2. Sanction order Annexure I

Procedure for Drawal During Death

1. Bill form Annexure C
2. Sanction order Annexure II
3. Death Certificate

Sanctioning Authority

Group “A” and “B” Officer ⇒ Immediate Superior Officer

Group “C” and “D” ⇒ Head of the Office.

- Form 1 - Enrolment to Group Insurance as member
- Form 2 - Change of Group due to promotion / Appointment
- Form 3 - Claim application after Retirement
- Form 4 - Intimation letter to Nominee by DDO in death cases.
- Form 5 - Application for claim by Nominee.
- Form 6 - Nomination before Marriage.
- Form 7 - Nomination after Marriage
- Form 8 - Group Insurance Register.

Settlement of GPF During Retirement :

A Govt. Servant can withdraw 90% of GPF amount without assigning any reason during, within one year from retirement. Sanction order of Head of the Department along with the application of Govt. Servant (Prescribed form) shall be forwarded to AG. Authorisation will be issued by AG for payment.

Subscription to GPF shall be stopped compulsorily 6 months prior to retirement, as per Go. No. FD, 54 GPF 2006, Bangalore. If any deduction is continued interest will not be paid and for the said amount and it will not be considered for 80C of Income Tax Act.

Procedure for settlement :

The following is required to be sent to AG 2 months prior to Retirement

1. Application form Gazetted 6A (In trip late) (During Retirement) Non Gazetted 6B (In trip late)
2. Application form Gaz / Non Gaz. 6C (In Trip late)
3. Specimen Signature (Attested) 3 copies
4. Identification Mark (attested) 3 copies
5. Permanent Address after retirement. 3 copies
6. GPF Account slip issued by AG (Recent)
7. Statement of GPF Account after AG Slip up to the date of stoppage of subscription.
8. Annexure 2 of GPF

AG will issue Authorisation for final settlement.

Annexure II

I. Credit Account of GPF

Amount as per Recent AG Statement Rs.

Credit given to GPF Account afterward

Month	Treasury	Vo. No.	Date	Amount	GPF Advance	Partical withdrawal

Note : TTR in case of subscribers working in ZP, in case of others Voucher Nos. Shall be mentioned.

II. Withdrawal from GPF Account

Details of Temp Advance, particulars withdraw taken prior to one year of retirement.

Month	Treasury	Vo. No.	Date	Amount	GPF Advance	Partical withdrawal

-sd-

DDO

(GO. No. FD 35 GPF 2003)

Office Management

An Office may be regarded as a place where the control mechanisms of an organisation are located. Records are initiated for communication, control and efficient operations. The acts of collecting, processing, storing and distributing information comprise the functions of the office. Office is a place where services are available.

Office work is concerned primarily with the records of an organisation making records, using records and preserving them for future reference.

Records :

Record may be defined as any written data that are made for possible future use. It refers to the vast buck of correspondence and other documents which are created, Received and stored in an office. It includes are forms of information in the form of file (Office note and correspondence), vouchers, cards, registers, tapes, microfilms, CD, which constitute the memory of the entire office.

Record Management :

Disposal : According to office procedure the following disposal are given to the closed files

- A - To be preserved indefinitely
- B - To be preserved for 30 years
- C - To be preserved for 10 years
- D - To be preserved for 5 years
- E - To be preserved for 1 year

N Disposal and assigned to those papers which are sent out of the office in original for either further action or recorded. The heads of departments will prescribe the catagories of cases which shall be assigned to the different types of disposals namely ABCDE.

After final disposal the file should stitched indexed and sent to Record Room. No New number is assigned to the case at this stage. It is recorded under its

case no itself. Eg : A case bearing No. EST CR 12 2008-09 if recorded in 2011-12 and “D” Disposal given it will be written like this

EST CR 12 / 2008 – 09

D 2011-12

The case worker shall ensure that an index is properly prepared before a file is handed over to the Record Keeper. The Index of every case shall consists 3 parts.

- a. The Index letter of the compilation
- b. The sub head under the compilation
- c. Brief particular for Identification

Eg:- (a) Est

(b) Special increment for small family norms

(c) Sri “x” First Division Assistant.

The purpose of writing Index title is to trace the file easily in the Record Room. The case worker shall record on the file jacket in bold letters the case No. /Disposal/ Disposal year and Index title and No. Of Pages in the file. All files except those assigned “E” disposal shall be sent to Record room with the file jacket stitched to them.

The case worker shall obtain the acknowledgment of the Record keeper in the case register.

Files which are given “E” Disposal, listed and the bundle sent to record keeper and acknowledgement obtained on the list.

The record keeper shall enter the files A,B,C,D in record register (Form XI).

The files should be arranged in Record Room as Follows

Classification wise (A B C D)

Compilation wise (Est, Trg, Bud, Act, etc)

Year wise (2008 – 09; 2009 – 10; 2010 – 11 & so on)

Case No. Wise (Chronologically)

Destruction of Records

As the “E” disposal files are sent in bundle to the Record room every month the record keeper shall affix a label on each bundle showing the name of the compilation and the month of disposal. After 12 month the bundle will be destroyed. The list furnished by case worker will be a record of the papers destroyed.

At the time of destruction of A, B, C, D disposal files, the record register will serve the purpose of record of destroyed files. At the end of the register a note should be kept that such and such records were destroyed on a particular date with attestation of Head of the office.

Record Register Form XI

Sl. No.	Case No.	Index Title	Initials of the Record Keeper
1	2	3	4

Record Issue Register Form XIII

Sl. No.	Date of Receipt of Requisition slip	No. & Index title	Date of issue	Sign of Case Worker	Date of Return	Sign of R.K
1	2	3	4	5	6	7

Right to Information Act 2005

As per this Act Information means any material in any form including Records, documents, memos, emails, opinions, advices, press releases, circulars, orders. Log books, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force.

Right to Information means the Right to Information accessible under this Act, which is held by or under central of any public authority.

Subject to the provision of this Act are citizens shall have the Right to Information. So every Public Authority shall publish as per section 4(1)(a) and 4(1)(b).

According to circular issued by Govt. DPAR 82 RTI 2007 Dated 21-8-2007 the following instructions were issued.

1. After the disposal A,B,C,D given to files it should be sent to record room.
2. When the records were destroyed it should be noted with proper attestation in the record register.
3. Whenever files are received from record room it should be sent back to record room without undue delay.
4. Records must be protected from dust and insects. Care should be taken to provide proper ventilation and light.
5. Fire fighting equipment shall be placed in the record room.
6. To protect the files, Important files should be computerised.
7. All the Govt. Servant (Head of the office & staff) shall follow office procedure.
8. When a record is lost the Head of the Office shall take immediate action. In all of the cases the State Chief Information Commission has ordered as follows:

Case No. KIC 566 COM CW KIC603 COM 2006

“.....Commission noted that the records relating to Land acquisitions are permanent records and these records cannot be lost. Therefore it is essential to fix Loss of Records. Accordingly the commission directs the Respondent to Register an FIR with Jurisdictional police against loss of connected records and also to hold an internal enquiry to fix responsibility on the concerned to loss of records”

Since files are the property of Govt. The authorities should protect them with at most care.

Karnataka Sakala Services Act. 2011

This Act came into force to provide Guarantee of services to citizens in the state of Karnataka within the stipulated time.

30 Department of the State are providing 265 services to citizens.

Every designated officer and his subordinate public servant of the public authority shall provide the citizen related services specified in the schedule to

the citizens eligible to obtain the service within the stipulated time and also display the same on the notice board of their offices.

Citizens having applied for such services shall be entitled to seek compensatory cost in accordance with the provisions of this Act in case of delay or default in the delivery of such services beyond the stipulated time.

The Head of the public authority will take appropriate disciplinary action, on the officials who persistently failed to provide service within the stipulated time.

The designated officer is required to display information on notice board in Form A which contains list of service, list of documents, stipulated time of designated officer, competent officer, Appellate authority and the compensatory cost and more importantly name of the authorized person to give and receive the application.

The designated officer or authorized person shall upon receipt of the written application or in such form where prescribed give due acknowledgement to applicant in Form B. Computerised acknowledgement number shall be given for each application.

The following Register to be maintained.

Form E1	Designated Officer
Form E2	Competent Officer
Form E3	Appellate Authority

CCA Rules

There is nothing as such CCA rules. But the K.C.S. (CCA) Rules 1957 appear to be popularly known as CCA Rules. The expansion is Classification, Control and Appeal Rules. These are the rules governing the Karnataka Civil Servants or Karnataka Government servant or the persons in the service of Karnataka Government. They govern the mode of classification of government servants under different kinds of service, including categories, regulates the mode of control of the conduct or misconduct (discipline) of government servants through inquiries and punishments (penalties) and finally provides for remedies as against punishments by way of appeal, review etc.,. Incidentally, the rules contain ancillary matters like definitions, jurisdiction, extent, limit and scope of the rules. Certain miscellaneous matters like service of order, of notice etc., are also provided. But as a whole 29 rules are couched in simple seven parts viz.

1. General
2. Classification
3. Appointing Authorities
4. Discipline-Penalties
5. Appeals
6. Review, and
7. Miscellaneous

The rules are framed by the Governor under Article 309 of Constitution of India. Therefore it is a delegated (Constitutional) legislation and has all the characteristics of Law although called rules. The rules mainly translate the intention of Art.310 and 311 of the Constitution of India.

The Rules can be analysed as follows

- Definitions (Rule-2)
- To whom-and whom not the rules apply (Rule-3) and appointing authorities.
- Classification of services (who can take and who can institute proceedings (Rule 5-6-10A)

- Penalties- What is and what is not and who can impose (Rule 8-9)
- Suspension (Rule-10)

Inquiries-

- a) Major Penalty (Rule-11)
- b) Minor penalties (Rule-12)
- c) Joint inquiry (Rule-13)
- d) Special procedure in certain cases (Rule-14)
- e) Lokayuktha Act (14-A)

Action of the Disciplinary Authority (Rule -11A)

- (a) Regarding State Govt. servants (Rule-11A)
- (b) Regarding Lent Officers (Rule-15)
- (c) Regarding borrowed Officers (Rule-16)
- (d) Regarding reappointed Officers (Rule-16A)

Conduct Rules

Definition

1. **Government Servant** means any person appointed to any civil service or post in connection with the affairs of the state of Karnataka
2. **Members of Family**
 - a. Wife or Husband
 - b. Son or Daughter or Step-son or Step-daughter
 - c. Any other person related by blood or marriage

The Rules

Rule 3

Every government servant shall at all times maintain

1. Absolute Integrity
2. Devotion to Duty
3. Do nothing which is unbecoming of a Government Servant.

Rule 4 - Government servant shall not use his position or influence to secure employment for members of his family in any company or firm, enjoying government patronage.

Rule 5 - Government servants shall not be members of or be associated with any political party or any organisation which takes part in politics or subscribe in aid or assist in any other manner any political movement or activity.

Government servants should prevent members of family from taking part in any subversive activity.

Rule 6 - Government Servants should not join any association whose activities are prejudicial to the sovereignty and integrity of India or public order or morality.

Rule 8 - Government servants not to participate in any demonstration prejudicial to sovereignty and integrity of India, security of State etc., or resort to or instigate any form of strike by government servants.

Rule 9 - Government servants shall not own, edit or manage any newspaper or periodical

- Not publish any book or contribute articles to a book.

- Not participate in radio broadcast or write article or letter to newspaper or periodical.
- Works of artistic, literary or scientific character exempted.

Rule 10 - Government servants should not criticize policies of the government.

Rule 11 - Government servants not to give evidence in connection with enquiry conducted by private persons, committee or authority.

Rule 12 - Government servants not to indulge in unauthorised communication of information.

Rule 13 - Government servants should not ask for or accept contributions or raise funds for any purpose.

Rule 14 - Government servants shall not accept any gift except as permitted in this rule.

Rule 14A - Government servants not to accept or give dowry

Rule 15 - Government servant should not receive any complimentary or valedictory address or any testimonial or attend any meeting held in his honor or any other government servant.

Rule 16 - Government servant should not engage in trade, business or undertake any other employment.

Rule 17 - Medical officers should not maintain or have financial interest in a private nursing home or establishment.

Rule 18 - Government servant who is a member of text book committee should not write or edit text books for use in recognised schools.

Rule 19 - Government servants should not misuse or carelessly use amenities provided by government.

Rule 20 - Government servant should not avail any service without adequate payment.

Rule 21 - Government servants should not speculate in stocks, shares or other investments.

Not to make investments which is likely to embarrass or influence him in his duties.

Not to lend or borrow money to or from any person with whom he is likely to have official dealings.

Rule 22 - Government servants should avoid habitual indebtedness or insolvency.

Rule 23 - Government servants should submit annual assets and liabilities statements.

Not to acquire or dispose of immovable property without the previous knowledge of prescribed authority.

To report transactions concerning movable property.

Rule 24 - Government servant should not take recourse to court or to the press for the vindication of official act which is subject of adverse criticism.

Rule 25 - Government servant not to act as legal guardian of a minor other than his dependent.

Rule 26 - Government servant should not bring any political or other influence in service matters.

Rule 27 - Government servant should make personal representation only through proper channel and when addressed to government shall be submitted only to secretary and not to the minister.

Rule 28 - Government servant shall not contract bigamous marriage without permission of government.

Rule 29 - Government servant should observe restrictions on consumption of alcoholic drinks and drugs.

Rule 29A - Government servant should not employ child below 14 years of age for domestic help.

Rule 29B - Government servant should not subject any woman Government servant to sexual harassment in work place.

Rule 29C - Government servant should not neglect to take care of family in terms of basic needs and primary education to the children.

STRESS and Time MANAGEMENT

By Dr.G.Venkatesh Kumar, Professor of Psychology, University of Mysore, Mysore.

Stress is the feeling of being under too much mental or emotional pressure. Pressure turns into stress when you feel unable to cope. People have different ways of reacting to stress, so a situation that feels stressful to one person may be motivating to someone else. Many of life's demands can cause stress, particularly work, relationships and money problems. And, when you feel stressed, it can get in the way of sorting out these demands, or can even affect everything you do. Stress can affect how you feel, think, behave and how your body works. In fact, common signs of stress include sleeping problems, sweating, loss of appetite and difficulty concentrating. You may feel anxious, irritable or low in self esteem, and you may have racing thoughts, worry constantly or go over things in your head. You may notice that you lose your temper more easily, drink more or act unreasonably.

What happens when you are stressed?

Stress is what you feel when you have to handle more than you are used to. When you are stressed, your body responds as though you are in danger. It makes hormones that speed up your Heart, make you breathe faster, and give you a burst of energy. This is called the fight-or-flight stress response. Some stress is normal and even useful. Stress can help if you need to work hard or react quickly. But if stress happens too often or lasts too long, it can have bad effects. It can be linked to head aches, stomach upset, back pain, and trouble sleeping. It can weaken your immune system, making it harder to fight off disease. If you already have a health problem, stress may make it worse. It can make you moody, tense, or depressed. Your relationships may suffer, and you may not do well at work place.

What can you do about stress?

To get stress under control: You can learn ways to manage stress.

- Find out what is causing stress in your life.
- Look for ways to reduce the amount of stress in your life.
- Learn healthy ways to relieve stress or reduce its harmful effects.

It's important to figure out what causes stress for you. Everyone feels and responds to stress differently. Keeping a stress journal may help. Get a notebook, and write down when something makes you feel stressed. Then write

how you reacted and what you did to deal with the stress. Keeping a stress journal can help you find out what is causing your stress and how much stress you feel. Then you can take steps to reduce the stress or handle it better.

Stress is not an illness itself, but it can cause serious illness if it isn't addressed. It's important to recognise the symptoms of stress early

Stress is an ongoing fact of life for most people. You may not be able to get rid of stress, but you can look for ways to lower it and do not avoid face it.

You might try some of these ideas:

- Learn better ways to manage your time. You may get more done with less stress if you make a schedule. Think about which things are most important, and do those first.
- Find better ways to cope. Look at how you have been dealing with stress. Be honest about what works and what does not. Think about other things that might work better.
- Take good care of yourself. Get plenty of rest. Eat well. Don't smoke. Limit how much alcohol you drink.
- Try out new ways of thinking. When you find yourself starting to worry, try to stop the thoughts. Work on letting go of things you cannot change. Learn to say "no."
- Speak up. Not being able to talk about your needs and concerns creates stress and can make negative feelings worse. Assertive communication can help you express how you feel in a thoughtful, tactful way.
- Ask for help. People who have a strong network of family and friends manage stress better.

Sometimes stress is just too much to handle alone. Talking to a friend or family member may help, but you may also want to see a counselor. Spotting the early signs of stress will also help prevent it getting worse and potentially causing serious complications, such as high blood pressure

How can you relieve stress?

You will feel better if you can find ways to get stress out of your system. The best ways to relieve stress are different for each person. Try some of these ideas to see which ones work for you:

- Regular exercise is one of the best ways to manage stress. Walking is a great way to get started.
- Write. It can help to write about the things that are bothering you.
- Let your feelings out. Talk, laugh, cry, and express anger when you need to with someone you trust.

- Do something you enjoy. A hobby can help you relax. Volunteer work or work that helps others can be a great stress reliever.
- Learn ways to relax your body. This can include breathing exercise, muscle relaxation exercises, yoga, or relaxing exercises.
- Focus on the present. Try meditation, imagery exercises, or self-hypnosis. Listen to relaxing music. Try to look for the humor in life. Laughter really can be the best medicine.

Time management: **Tips to reduce stress and improve performance**

Effective time management is a primary means to a less stressful life. These practices can help you reduce your stress and reclaim your personal life.

Do you find yourself overwhelmed by the number and complexity of projects that need to be completed at work each day? As the day flies by, do you often feel as if you haven't paid enough attention to each task because other tasks keep landing on your desk, co-workers interrupt you with questions or you can't get it all organized?

You probably know that managing your time effectively will help you get more done each day. But it has important health benefits, too. By managing your time more wisely, you can minimize stress and improve your quality of life.

- **Plan each day.** Planning your day can help you accomplish more and feel more in control of your life. Write a to-do list, putting the most important tasks at the top. Keep a schedule of your daily activities to minimize conflicts and last-minute rushes.
- **Prioritize your tasks.** Time-consuming but relatively unimportant tasks can consume a lot of your day. Prioritizing tasks will ensure that you spend your time and energy on those that are truly important to you.
- **Say no to nonessential tasks.** Consider your goals and schedule before agreeing to take on additional work.
- **Delegate.** Take a look at your to-do list and consider what you can pass on to someone else.
- **Take the time you need to do a quality job.** Doing work right the first time may take more time upfront, but errors usually result in time spent making corrections, which takes more time overall.
- **Break large, time-consuming tasks into smaller tasks.** Work on them a few minutes at a time until you get them all done.
- **Practice the 10-minute rule.** Work on a dreaded task for 10 minutes each day. Once you get started, you may find you can finish it.
- **Evaluate how you're spending your time.** Keep a diary of everything you do for three days to determine how you're spending your time. Look for time that can be used more wisely. For example, could you take a bus

or train to work and use the commute to catch up on reading? If so, you could free up some time to exercise or spend with family or friends.

- **Limit distractions.** Block out time on your calendar for big projects. During that time, close your door and turn off your phone, pager and email.
- **Get plenty of sleep, eat a healthy diet and exercise regularly.** A healthy lifestyle can improve your focus and concentration, which will help improve your efficiency so that you can complete your work in less time.
- **Take a time management course.** If your employer offers continuing education, take a time management class. If your workplace doesn't have one, find out if a local community college, university or community education program does.
- **Take a break when needed.** Too much stress can derail your attempts at getting organized. When you need a break, take one. Take a walk. Do some quick stretches at your workstation. Take a day of vacation to rest and re-energize.

Speedy Settlement of Audit observations, Inspection Reports, Disposal & Audit Paras

The Audit of the receipts and expenditure of the state is conducted by AG Karnataka, Bangalore as behalf of the comptroller and Auditor General of India. The Aim and purpose of the audit is among other things, to bring to the notice of Legislature, items of expenditure which are beyond the scope of the authorization made by the Legislature, cases of irregular expenditure, loss of public money caused by default, lack of supervision or other causes, as well as excess or short collection of taxes, erroneous assessment of taxes etc., Such Audit observation are included in the Annual Reports of the CAG of India on the Accounts of the State Govt. Separate reports are prepared in respect of public undertakings, PRI's under Article 151(2) of the Constitution .The reports of CAG are submitted to the Governor who will cause them to be laid before the Legislature of the state. The Legislature refers the CAG report (Civil) i.e. PRI's other departments along with appropriation and finance accounts to the committee on public on public accounts. Similarly the CAG Report (Commercial) to the committee on public undertakings.

In the course of Audit, AG raises certain observations or ask for clarifications in respect of expenditure incurred or Revenue realised by the various officers of Govt. These observations are basis on the audit in central office or during local audit or inspection of the accounts in the departmental offices. Some of the observations, mentioned in the observation memoranda, audit enquires, Inspection Reports are likely to lead to audit para in the CAG Report to be placed before the Legislature. The expeditions settlement of these observation is therefore, most important.

Inspection Reports

During the course of local inspections, the Audit staff will be issuing "Enquiries" calling for information on various points. The audit officer generally discusses with the Head of the office before finalizing his inspection report. The Head of the office should seize this opportunity to check up whether are relevant materials have been made available to audit to enable them to bring out the fall facts of each case in the Inspection Report and by mutual discussion is may be possible to settle on the object all the minor objections and irregularity.

The Head of the office without waiting for the inspection report, initiate action to rectify irregularities, defects omissions, which came to light in the

course of audit. For example if it is discovered that a sanction issued by the Head of the Office was in excess of the powers delegated to him. Immediate steps should be taken to get his action ratified by the competent authority.

The inspection report should be replied within fortnight from the date of their receipt. If it is not possible interim replies indicating the action taken should be sent to AG and final replies within 3 months.

The request of audit are reported to departmental officers so that appropriate action is taken to rectify the defects and omissions where possible and to prevent their recurrence. The delay in the disposal of audit observations tends to defeat the very purpose of audit. Besides, it may involve Govt in available loss on account of fraud, defalcation and other serious irregularities, which may remain undetected for want of prompt attention. With the lapse of time it may become more difficult to settle the audit observations due to difficulty in locating the relevant records, or death, retirement of concerned officers and officials.

Heads of officers should maintain a register of audit observations in the form given below.

Register of Audit (objections) observations

(Form No.21 Budget Manual)

Sl No.	Date of Receipt	No and date of Objections slip	Nature of objection	Amount objected	Date of reply	Initials of the Officers	Remarks

As soon as the audit observations is received from AG is should be cantered in the register.

All the audit observations received in a calendar year should be serially numbered. Each items of audit observations should be given a serial No. If there are two or more items is a single memo or letter received from AG, separate serial No. Should be given for each of them

An item should be treated as closed only after an intimation of acceptance of the reply is received from the accountant General, if however, a reply is not received during the half year and the item is not shown as outstanding in the next half yearly list of outstanding objections received from

the AG, the item may be treated as closed. Items which are cleared should be rounded off as Red ink, under the alterations of the Head of the Office.

There should be only one register for the whole office and one officials should be made responsible for the maintenance of the register.

The register should be closed monthly and reviewed by the head of the office, while doing so special attention should be given to the clearance of old observations still pending. If there is any difficulty the head of the office should keep contact with the office of AG and discuss with concerned.

The AG forwards to the Head of the Dept and secretaries to Govt. half yearly statements of audit observations outstanding for more than six months, during June and December every year.

Immediately as receipt of the half yearly statement the Head of the Dept should address the concerned drawing officers to clear all the audit observations expeditiously. He should obtain from the drawing officers every month reports showing the details of the objections cleared during the previous months and those awaiting clearance and the reasons for the delay in the clearance of the outstanding items. The Head of the department should closely watch the receipt of the monthly reports, review the progress in the clearance of the objections. And issue suitable instructions to the drawing officers.

CASE STUDIES

Day 1, Session II

CASE STUDY 1

A cashier of a Department collected Rs.20000 on 01/01/2012 from public on issuing General Receipts. He remitted Rs. 10,000 on 10/01/2012. Again he collected Rs. 30000 on 15/01/2012 and remitted Rs.15000/- on 25/01/2012. During internal Audit on 12/12/2012 it was found that a short remittance of 25000 out of the 50000 cash collected the cashier has remitted only Rs.25000 to bank and Rs. 25000 was embezzled. During the preliminary enquiry he stated in his statement that Accounts superintendent has received money from him for remittance to bank, but he failed to do so, and he (cashier) was not responsible to this embezzlement.

Questions

1. What is meant by cash received and Dispatch Register, What are the contents of the format?
2. Who is responsible for embezzlement of Government money in this case ?
3. What is the role of head of the office in this case?

CASE STUDY 2

A Manufacturing company has supplied a machine. Worth. 2.00 Lakhs to an office on 10/05/2012, with triplicate bills . The store keeper of the Office has taken the equipment to stock in good condition and a certificate was recorded on all the original Duplicate & triplicate bills. The head of the office signed the pass orders on the original, duplicate, & Triplicate bills. During AG Audit it was found that the company was paid twice for the same machine on 21/10/2012 and 14/02/2012. The company was asked to refund the excess amount paid to it.

The cashier who prepared the bills twice has replied that due to oversight and rush of work this mistake has committed, but it was not intentional. The head of the Department in its compliance to AG reported that the excess amount paid to company will be get back soon, and the company is accepted to refund the money after due verification from its records. Till date the money was not refunded. Mean while a disciplinary action was ordered on cashier & head of the office for the Act of Negligence.

Questions

1. Importance of recording stock certificate and pass order by the DDO.
2. What are all the safe guards'.

Day 2, Session II

Case Study 1:

Fraduvalent Claim of M/R Bills

During 2008 – 2009 in one of the office 32 employees claimed their M/R bills for Rs. 35 lakhs, ranging from 10,974/- to 49,799/-. All the M.R bills were countersigned by the Dist. Level officer. In essentiality Certificate of all the 32 employees the Authroised Medical Attendant has mentioned the Disease as “Lower Respiratory Infection” and mentioned same medicines to all the 32 employees. The medical officer incharge of that unit also signed the essentiality certificate. All the MR bills were checked by Superintendent, before the Dist. Level officer countersigned. AG’s during audit traced the fraduvalent claims and sent Audit Report to Head of the Department.

Questions :

1. What is the action to be taken by Head of the Department before giving compliance to AG.
2. What are the Internal controlling mechanism to avoid such fraduvalent claims.
3. Discuss the responsibility of counter signature officer with ref to financial rules (KFC & MCE).

CASE STUDY 2

Embezzlement of Cash

Sri. 'X' SDA of Deputy Director office committed fraud in writing cash book. His modes operendi was taking less amount in Opening Balance of the cash book, contrary to yesterday's closing (yesterday's closing. balance will be today's opening balance as per Rule)

Sl. No.	Page No Cash Book	Date & Closing Balance	Date & Opening Balance	Embezzled amount
1	13	02/01/2009 10800	3/01/2009 1080	9720
2	22	23/01/2009 18700	24/01/2009 1870	16830
				26,550

During AG Audit it was detected and Audit Report was sent to the H/Department. During preliminary enquiry, The Accounts superintendent gives written statement that cash book was not shown to him, in spite of his written note to the Deputy Director. But No office order was made entrusting the Accounts superintendent to verify the cash book before submitting to Head of the office. The case worker took an advantage of this and embezzled to a tune of ` . 26550. A Joint enquiry was conducted on FDA & Deputy Director on the charges for Lack of integrity and Negligence of Duty.

Questions

1. What is the procedure laid down in KFC for cash book?
2. What are the check & measures for signing the cash book

Day 3, Session II

Case study 1

Authorization of expenditure from public funds is to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit has

detected instances of impropriety and extra expenditure involving crores of rupees.

- One university spent 1.5 crore for providing on-line learning platform which was not utilised by the students

Questions

1. What is the prerequisites of a tender?
2. Discuss procurement planning ?
3. Discuss canons of financial propriety under Art. 15 of KFC

Case study 2

In one of the PSU the authorities procured galvanised heavy duty mild steel pipes under a contract without a price variation clause, although pig iron the raw material for the pipes was vulnerable to price fluctuations. As a result the company lost 50 lakhs due to non-availing of the benefit of the declining price of pig iron in the market.

Questions

1. What shall be the minimum cost of estimate to include price adjustment clause for goods?
2. What are all the materials that can be covered under price adjustment clause under procurement?

Case study 3

A contract was awarded for the strengthening of the road crust on a highway. One of the conditions of the contract was that the correction layer in the built up spray gout and the strengthening layer in the BUSG shall be laid simultaneously so as to avoid the provision of a tack coat in between. However two layers were not laid simultaneously and instead a tack coat was provided.

The extra expenditure on this specification was 24 lakhs . According to executing agency, it was necessary as there was heavy traffic on the road.

Questions

1. Whether the traffic conditions have been assessed earlier?
2. What would have been the rates if tack coat was provided in the specification?
3. Is it permissible to change the specification after the award of the contract?

Case study 4

A tender was floated for Rs. 4.00 crores for the work of widening and construction of road based on the schedule of Rates. It was also provided in the estimate for construction of Coursed rubble stone drain on both sides of road. The contractor has quoted abnormally low rates (-80%) for the construction of stone drain and almost 50% of hike in other items, the contract was awarded. During inspection the Chief engineer cited lack of space on the road side for staking of materials due to heavy traffic and suggested construction of drain with RCC instead of Coursed rubble stone drain provided in the estimate, resulted in unauthorized benefit of 90 lakhs to the contractor.

Questions

1. Is there any deviation in the procedure?
2. Was the tender transparent at the time of floating
3. Can specification of particular item be changed after award?
4. Discuss the necessity of survey and planning before taking up the project.
5. Discuss canons of financial propriety under Art. 15 of KFC

Case study 5

A tender was floated for construction of 5 storied building costing 20crores. The details furnished by a contractor 'X' was as follows:-

- a) Maximum value of tender executed in any one year in the last 5 years was 8 crores

- b) The period of the contract was 1 years
- c) The works on hand with the contractor during the year was 6 crores

The contract was awarded to 'X'. The progress of work was too slow and could not be

completed even after two years.

Questions

1. Explain the yard stick prescribed for assessing tender capacity in this case?
2. Whether the contractor is qualified for award of work?
3. What action to be taken for delay of execution?

Case study 6

An organisation floated tenders for supply of material worth 8.00 lakhs. The contractor 'A' was awarded. The contractor has supplied material worth 2 lakh only within the stipulated period of six months. The balance material of 6 lakhs was supplied after a delay of 140 days. The contract data in the tender document provides for levy of liquidated damages.

Questions

1. Discuss about provisions of liquidated damages
2. Calculate the amount of liquidated damage?
3. What is the maximum liquidated damages that can be levied?

Day 4, Session I

Case Study 1

Recovery of Pecuniary Loss

Sri X was an employee of public sector undertaking. He was in charge of stores. During internal audit it was found that a loss of stores worth 5 lacks during 20/01/2007 the employee Retired on 31/05/2007 out of the terminal benefits of 9 lacks Rs 5 lacks was deducted and remaining 4 lacks was paid to the employee. Latter the employee filed a writ petition in the High court and prayed for refund of 5 lakhs from the company with interest. The employee died on 14/08/2007. The company has replied to the Honourable court that money was paid to the nominee on 11/11/2007. The case was dismissed with the Right of claiming interest by the nominee on 15/02/2008. Latter the nominee approached the divisional bench of High court and the High court order is as follows. "Employee retired on superannuation. withholding of terminal benefits for making good losses alleged to have been caused by employee while he was in service. no disciplinary action was taken against him and any loss caused to the corporation by him was not determined with notice to him in accordance with law, withholding of terminal benefits was unauthorised and illegal-employee is entitled to be paid withheld amount with reasonable interest at 9 % per annum for period from the date of retirement till date of payment of withheld amount"

[Karnataka law Journal 2008]

Questions

1. Explain the difference between Government due and pecuniary loss
2. What are the procedures in recovering Govt dues?
3. What are the procedures in recovering pecuniary loss caused to Govt?

Case Study 2:

A Govt. Servant (Group B) Joined service on 12.02.2011. As per Rule the Head of the office has to collect Insurance amount of Rs. 54 from the officer along with his duty report. But the Head of the office fail to collect the Insurance amount of Rs. 54/- and remit it to GI Head of Account. The officer dies on 26.2.2011. When the Group Insurance compensation bill for Rs. 1,80,000/- is presented to Treasury. The Treasury officer refused to admit the bill. The objection being the officer is neither an "employee" nor "member" of

Group Insurance. Hence the bill is not admitted by the Treasury. The nominee approached the Govt. For settlement.

Questions :

1. Discuss the role of Head of the office with regard to Group Insurance during first appointment of employees.

Case Study 3 :

A Group "D" Official was promoted as Driver w.e.f 17.7.2011. He has reported for duty on 17.7.2011 A/N Rs. 120/- was subscription for GIS was deducted during July 2011 pay bill. He died on 28.12.2011. The DDO draw an amount of 1,20,000 from the Treasury and disbursed the amount to nominee. During Internal audit it was detected that an excess amount of Rs. 60,000/- paid to nominee.

Questions :

1. Comment on Internal Audit Objection
2. What is your compliance to Audit Objection
3. Discuss the Role of controlling officer and Head of the Dept. In this case.

Day 4 Session III

CASE STUDY 1

It was found during preliminary enquiry of Stock & issue in an RSK that Sri 'X' Agriculture Assistant embezzled worth Rs. 8 lacks being sale realisation of seeds and fertilizers to farmers.

The post of Agriculture officer was vacant and hence Agriculture Assistant was writing cash book and the same is signed by Assistant director, whenever he took the cash book to A.D., As per the guide lines the A.D should monitor the transactions frequently with appropriate checks & measures. But it was found that the cash book was signed as and when it was brought to the notice of A.D. The J.D who is the controlling officer conducted Preliminary enquiry and explanation was called for from A. D. The matter was not reported

to Head of the Department by J.D. Mean while the Agriculture Assistant committees suicide. Then it was reported to H/D. As per the instruction of H/D the A/D Deducted 3 lacks out of the leave salary. The widow of A/A approached KAT and Since a Show cause was not served on her husband as per law while he was alive; recovery due to pecuniary loss was illegal. The KAT accepted and passed order accordingly. A Show cause notice was served on A/D for the Act of Negligence.

1. Discuss the Role of Controlling officer
 2. Discuss the Role of A.D in monitoring the sale & remittance of sale proceeds to suppliers.
 3. The responsibility of the officer in watching the non writing of the cash book on day to day basis.
-

Case Study 2:

Who is Responsible:

The vehicle Insurance of Government car attached to Mr. 'A' the Joint Director of a department has to be renewed before 30.03.2005, by paying Rs.200/- a letter to this effect was also received from the KGID Dept by the Joint Director on 01.03.2005 and marked as urgent on this letter as Head of the Office. The Case Worker Mr. 'X' who is looking after registration, has given the letter to EST Case Worker Mr. 'Y' the same day without registering the letter, Mr. 'Y' has not prepared the bill for ` . 200/- and hence renewal of vehicle insurance was not effected on time. The Superintendent Mr. 'Z' also not notices this.

On 15.05.2005 Mr. 'B' Driver of the vehicle met with an accident and one pedestrian lost his leg. Court has ordered Rs.50,000/- as compensation to the pedestrian. When the Joint Director requested KGID to release compensation amount, the KGID refused on the ground that the vehicle was not insured. The Joint Director approached his department the money as awarded in the court was paid to the concerned out of contingency fund. Afterwards a departmental enquiry was conducted to fix the responsibility and to recover the loss of public money. The following were served the articles of charges.

01. Mr. 'A' Joint Director
02. Mr. 'X' Registration case worker

03. Mr. 'Y' EST Case Workder
04. Mr. 'Z' Officer superintendent
05. Mr. 'B' Driver

Questions:

1. Discuss the role of all the officers and staff involved in the case
2. Fix the responsibility as per the provisions of Karnataka Financial Code and Office Procedure
3. Frame the charge sheet from the above data

Case Study 3

Service book lost in an office

Sri. X principal of a pre university college handed over charge to Smt. 'Y' principal transferred from other P.U college. Both have signed CTC. After one week Smt. Y principal noticed that a service Register of a Lecturer was missing. She contacted the previous principal on telephone; he replied that the said SR was sent to Head of the Department for sanction of special increment (SFN). On repeated telephonic talk finally the principal X' said that the S.R. is lost, Now Smt. 'Y' reported the matter to the Deputy director Who is the controlling officer. He called for explanation from the principal Smt. 'Y' that why the matter was not intimated to the higher authority as soon as she reported for Duty, and alleged that the principal is responsible for the loss of Govt record and for not taking action in time. This is a clear case of negligence of Duty.

Questions

1. Discuss the custody of S.R. in an office?
2. What action to be taken by Head of the office when a Record is lost?
3. Who is responsible in this case?
4. Frame Charge Sheet from the above particulars.

QUIZ

Day 1, Session II

Quiz (KFC)

1. All money's received on behalf of Govt., shall be credited to Bank within _____ days.
2. The DDO should satisfy the following two conditions while incurring expenditure out of Govt., fund.
a) _____ b) _____
3. A Govt., Servant after completion of 1 week Training at Chennai return to Bengaluru (HQ) on 10.01.12. He was paid TA advance of Rs. 20,000/- on 29.12.11. He claimed his final TA claim on 13.3.12 for Rs. 23,000/- comment.
4. Service Register should be in the personal custody of _____
5. In Govt., Offices Annual Periodical verification of furniture will be conducted during the month of _____ in KFC Form No: _____
6. When the stock becomes obsolete and unserviceable the Head of the office will submit the survey report in KFC Form No: _____

Say True or False (Tick the Correct Answer)

7. Appropriation of Departmental Receipts to expenditure directly is prohibited
8. In an office Steel Almairah was purchased, the DDO has put his Signature on original, duplicate and triplicate bills for pass orders.
9. GPF Loan Installment was deducted from subsistence allowance of a Govt. Servant.
10. Cash Received and Dispatch Register shall be maintained by every DDO.

Day 3, Session I

Quiz (KTPP Act & Rules)

1. The process of Quotation is followed for procurement of Goods above Rs. _____ and up to Rs. -----
2. Public procurement means

3. Minimum time for submission of Tender form the date of notification in the tender bulletin for tender of Rs. 50 lakhs is _____ days.
4. EMD Validity period should be _____ days from last day fixed for submission of tender.
5. For procurement of works of Rs. 80 lakhs EMD is Rs. _____
6. Within _____ days the successful bidder shall sign the contract after the receipt of award.
7. District tender bulletin officer is _____
8. Can the minimum period prescribed for submission of tender be reduced?
9. What is Negotiation
10. Define Tender inviting authority and tender accepting authority.
11. What is tender scrutiny committee
12. What is performance security deposit? When does it is required?

Quiz

In the following statements identify whether misconduct is committed or not by ticking 'YES' or 'NO' box.

1. Mr. 'A' a group 'B' officer without previous permission of the competent authority purchased a motor car worth Rs. 2 lakhs from 'C' a builder who has no official dealings with the office

Yes

No

2. Mr.'X' sanctioned computer purchase advance of Rs. 40000. Instead of purchasing the computer Mr.'X' spend money for paying college fees of his son. The advance is ordered to be recovered along with penal interest.

Yes

No

3. Mr. 'Y' a group 'C' employee absent from office for 15 days unauthorized. The official reported for duty and salary for the period of absent not drawn and the period left out as non regularized.

Yes

No

4. Mr. 'D' an officer belongs to group 'A' assaults a person in a drunken state in the night. The police book a case under the provisions of IPC

Yes

No

5. Mr. 'E' 'A' Group 'A' officer files a writ under Article 226 of the constitution of India challenging his suspension by government.

Yes

No

6. Mr. 'F' a group 'C' official kept important files pending When questioned he replied that pending was due to over load which he has brought to the notice of the superiors several times with a request to reduce the work load

Yes

No

7. The wife of Mr.'G' a government servant complained to the Head of the office that their daughter was not admitted by Mr.'G' to the college though she has secured first class marks in PUC

Yes

No

8. Mr 'H' a group 'A' officers participates in a strike called by the employees association

Yes

No

9. Mr 'J' a group 'B' officer has not filed the assets & liability statement for one year. His explanation was he was on medical leave for the particular period.

Yes

No

10. Goods worth Rs.6.00 lakhs was purchased through quotations, without calling tender. The bills were paid. The superintendent with out giving any opinion put initials on the file when ever the file is processed.

Yes

No

**Training Report to be submitted by the Participants to the
Head of the Department (With in One Week)**

(ಪ್ರಶಿಕ್ಷಣಾರ್ಥಿಗಳು ತಮ್ಮ ಇಲಾಖಾ ಮುಖ್ಯಸ್ಥರಿಗೆ ಸಲ್ಲಿಸಬೇಕಾದ ತರಬೇತಿ ವರದಿ)

Name and Designation ಹೆಸರು ಮತ್ತು ಹುದ್ದೆ	
Address ವಿಳಾಸ	
Name of the Training ತರಬೇತಿಯ ಹೆಸರು	
Duration and Place ಅವಧಿ ಮತ್ತು ಸ್ಥಳ	
1. What training was given (Important Features)? ತರಬೇತಿಯಿಂದ ಪಡೆದಿರುವುದು (ಪ್ರಮುಖ ಅಂಶಗಳು)	
2. What did I learn (From the Session / Group activity)? ತರಬೇತಿಯಿಂದ ಕಲಿತದ್ದು (ಅಧಿವೇಶನ / ಗುಂಪು - ಚಟುವಟಿಕೆ)?	
3. What did I observe ? ತರಬೇತಿಯಲ್ಲಿ ಗಮನಿಸಿದ ಅಂಶಗಳು	
4. How will I use in my work place? ಈ ತರಬೇತಿಯಲ್ಲಿ ಕಲಿತದ್ದನ್ನು ನನ್ನ ಕಾರ್ಯಸ್ಥಳದಲ್ಲಿ ಬಳಸಿಕೊಳ್ಳುವ ಬಗ್ಗೆ	